

NHamp  
352.07  
M268  
1972

ANNUAL REPORT  
CITY OF MANCHESTER  
NEW HAMPSHIRE



1972

University of  
New Hampshire  
Library





Fifty-first  
ANNUAL REPORT  
of the  
CITY OF MANCHESTER  
New Hampshire



For the Fiscal Year Ending

December 31, 1972

NH 1113  
352.07  
M265  
1972

## INDEX

### CITY GOVERNMENT

	PAGE
City Officials .....	3-16
Aldermen .....	3
Art Commission .....	14
Assessors' Department .....	5
Auditor .....	4
Board of Adjustment .....	12
Board of Examiners of Plumbers .....	8
Capital Reserve and Trust Funds .....	13
Carpenter Memorial Library .....	10
Cemeteries Department .....	13
City Clerk .....	5
City Physician .....	8
City Planning Board .....	12
City Prosecutor .....	6
City Solicitor .....	5
City Weigher .....	13
Commissioner of Welfare .....	9
Custodian of Deeded Property .....	4
Fire Department .....	7
Health Department .....	7
Highway Department .....	8
Housing Code .....	15
Industrial Council .....	14
Inspection of Petroleum .....	14
Mayor .....	3
Mayor's Secretary .....	3
Moderators .....	16
Manchester Airport Authority .....	11
Manchester Housing Authorities .....	12
Municipal Court .....	6
Parks and Recreation .....	11
Personel Director .....	5
Police Department .....	6
Registrars of Voters .....	6
School Department .....	9
Selectmen .....	15-16
Sealer of Weights and Measures .....	7
Standing Committees (Aldermen) .....	4
Superintendent of Public Buildings .....	5
Tax Collector .....	4
Treasurer .....	4
Ward Clerks .....	16
Water Department .....	10
City Inventories .....	17-22
Index to C. P. A. Report .....	23-25



Ballard Bros., Inc.  
Manchester, N. H.

# MANCHESTER CITY GOVERNMENT

1972

---

## *Mayor*

SYLVIO L. DUPUIS ..... Office, City Hall

Chosen by Board of Mayor and Aldermen

## *Mayor's Secretary*

Alice Monchamp ..... Office, City Hall

Appointed by the Mayor. Salary, Range \$5,889. — \$7,137. per annum.

---

## *Aldermen*

Ward 1. Charles A. Hunt

Ward 2. John Roy

Ward 3. Thomas J. Enright

Ward 4. William F. Kelley, Jr.

Ward 5. Christos Spirou

Ward 6. Robert M. Sowa

Ward 7. Roland Jutras

Ward 8. Andre A. Verville

Ward 9. Harold T. Loughlin

Ward 10. Robert F. Bossie

Ward 11. William B. Cashin

Ward 12. Albert R. Martineau

Ward 13. Robert P. Pare

Ward 14. Peter Burkush

## STANDING COMMITTEES

*Board of Aldermen*

1972-1973

First Named is Chairman

---

Accounts—Albert R. Martineau, Roland H. Jutras, Harold T. Laughlin.  
 Bills on Second Reading—Albert R. Martineau, Robert F. Bossie, Andre A. Verville.

Cemeteries—Peter Burkush, Roland H. Jutras, John M. Roy, Christos Spirou, Harold T. Laughlin.

Claims—Andre A. Verville, Peter Burkush, Harold T. Laughlin.

Enrollment—Thomas J. Enright, Christos Spirou, Robert M. Sowa.

Finance—Mayor Sylvio L. Dupuis, Charles A. Hunt, John M. Roy, Thomas J. Enright, William F. Kelley, Jr., Christos Spirou, Robert M. Sowa, Roland H. Jutras, Andre A. Verville, Harold T. Laughlin, Robert F. Bossie, William B. Cashin, Albert R. Martineau, Robert P. Pare, Peter Burkush.

Lands and Buildings—Robert P. Pare, William B. Cashin, John M. Roy.

Licenses—Peter Burkush, Roland H. Jutras, William F. Kelley, Jr.

Street Lighting—William B. Cashin, Robert Pare, John M. Roy.

Streets and Sewers—Andre A. Verville, Peter Burkush, Charles A. Hunt.

Minor Offices—Peter Burkush, John M. Roy, Harold T. Laughlin.

Radio and Television—Robert P. Pare, William B. Cashin, Christos Spirou.

Special Tax—Christos Spirou, William F. Kelley, Jr., Robert F. Bossie.

Traffic—Thomas J. Enright, Charles A. Hunt, Robert P. Pare, Robert F. Bossie, John M. Roy.

---

*Finance Officer*

Joseph J. Acorace ..... Office, City Hall

Appointed by Mayor and confirmed by Board of Aldermen in

January annually. Salary Range, \$13,897. — \$17,693. per annum.

---

*Collector of Taxes and Custodian of Deeded Property*

Felix Catudal ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.

Salary Range, \$11,843. — \$15,132. per annum.



*Assessors*

John F. McGranaghan, Chairman ..... Term expires January, 1977  
 Paul Martineau ..... Term expires January, 1975  
 William W. Lynch ..... Term expires January, 1973

One member elected by the Board of Mayor and Aldermen biennially,  
 in the month of January for a term of six years. Salary Range: Chairman,  
 \$12,441. — \$15,899. Members of Board, \$11,843. — \$15,132. per annum.

---

*City Solicitor*

J. Francis Roche ..... Office 48 Hanover Street  
 Elected by Board of Mayor and Aldermen in January biennially.  
 Salary Range, \$16,276. — \$20,748. per annum.

---

*City Clerk*

Charles R. Stanton ..... Office, City Hall  
 Elected by Board of Mayor and Aldermen in January biennially.  
 Salary Range, \$13,065. — \$16,666. per annum.

---

*Building Regulations Director*

Bertrand W. Tardif ..... Office, City Hall  
 Elected in the month of April by Board of Aldermen for a term of four  
 years. Salary Range, \$12,441. — \$15,899. per annum.

---

*Building Maintenance Director*

Frank W. Dickey ..... Office, 155 Manchester Street  
 Elected in the month of March by Board of Aldermen for a term of four  
 years. Salary Range, \$11,284. — \$14,430. per annum.  
 Term expires March 31, 1973

*Personnel Director*

Wilbur L. Jenkins ..... Office, City Hall Annex  
 Established by Ordinance July 1, 1967  
 Appointed by Board of Mayor and Confirmed by Board of Aldermen  
 for a term of four years.  
 Term expires September, 1973  
 Salary Range, \$13,897. — \$17,693.

*Registrars of Voters*

Ralph Billy, Chairman ..... Term expires May, 1974  
 James Higgins ..... Term expires May, 1975  
 Jacqueline Brinn, Clerk ..... Term expires May, 1973  
 Franciella D. Colby, Deputy Registrar.

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board, \$400 per annum; Clerk of Board, \$750 per annum.

*Police Commission*

Louis Boulanger, Chairman ..... Term expires September, 1972  
 James Shanahan, Clerk ..... Term expires September, 1973  
 Norman Schwartz ..... Term expires September, 1974

Appointed by the Governor for a term of three years. Salary: Chairman, \$150 per annum; Members of Commission, \$100 per annum.

*Chief of Police*

John A. Stips ..... Office at Police Station  
 Appointed by Commissioners. Salary Range, \$13,897. — \$17,693. per annum.

*Deputy Chiefs of Police*

Thomas Bulcock ..... Office at Police Station  
 Thomas King ..... Office at Police Station  
 Appointed by Commissioners. Salary Range, \$11,115. — \$13,520. per annum.

*Municipal Court*

Armand Capistran, Justice ..... Salary, \$21,750. per annum.  
 William J. O'Neil, Associate ..... Salary, \$20,750. per annum.  
 Roger E. D'Amour, Deputy Clerk ..... Salary, \$13,050. per annum.  
 Rita L. Montague, Asst. Probation

Salary Range, \$6,487. — \$ 7,878. per annum.

James V. Broderick, Special Justice ..... Salary, \$ 6,525. per annum.

Appointed by Governor. Term until 70 years of age.

Thomas Walsh, Chief Probation Officer

Salary Range, \$10,062. — \$12,246. per annum.

Maurice Myers, Probation Officer

Salary Range, \$8,671. — \$10,543. per annum.

Patricia Blouin, Probation Officer

Salary Range, \$8,671. — \$10,543. per annum.

Gerald Fitzgerald ..... Salary Range, \$8,671. — \$10,543. per annum.

Appointed by Justice. Term not limited.

*City Prosecutor*

Norman D'Amour ..... Salary Range, \$ 9,500. per annum.

*Fire Commissioners*

Harry L. Spevack—Chairman .....	Term expires May, 1975
Louis Auclair .....	Term expires May, 1973
Francis Dowd, Clerk .....	Term expires May, 1974

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Clerk, \$150 per annum; Members of Commission, \$100 per annum. —————

*Chief Engineer*

John E. Devine .....	Office, Central Station, Vine Street
Elected by Board of Fire Commissioners.	
Salary Range, \$13,827. — \$17,693. per annum.	

*Deputy Chief Engineers*

Ovila Gagne .....	Salary Range, \$10,543. — \$12,870. per annum.
John R. Lydon .....	Salary Range, \$10,543. — \$12,870. per annum.
Elected by Board of Fire Commissioners	

*Battalion Chief Engineers*

Thomas Houghton .....	Salary Range, \$9,581. — \$11,674. per annum.
Oscar Durand .....	Salary Range, \$9,581. — \$11,674. per annum.
Liodard Clement .....	Salary Range, \$9,581. — \$11,674. per annum.
John J. Grady, Jr. ....	Salary Range, \$9,581. — \$11,674. per annum.
John J. Sullivan .....	Salary Range, \$9,581. — \$11,674. per annum.
Joseph Griffin .....	Salary Range, \$9,581. — \$11,674. per annum.
Roland Gill .....	Salary Range, \$9,581. — \$11,674. per annum.
William Durand .....	Salary Range, \$9,581. — \$11,674. per annum.
Francis Grady .....	Salary Range, \$9,581. — \$11,674. per annum.

*Sealer of Weights and Measures*

Fernand W. Genest .....	Office, City Scales, Franklin Street
Appointed by the Mayor and confirmed by the Board of Aldermen.	
Term indefinite. Salary Range, \$6,799. — \$8,281. per annum.	

*Board of Health*

Theodore S. Smith, M.D., Chairman .....	Term expires July 1, 1974
Beverly F. Harrises, R.N. ....	Term expires July 1, 1974
J. Robert Durning, M.B., Clerk .....	Term expires July 1, 1973
Robert J. Hampton .....	Term expires July 1, 1975
Philip George .....	Term expires July 1, 1973

One member appointed by the Mayor annually for a term of three years beginning July 1st. Salary, \$200 per annum. Office, Old Court House, West Merrimack Street.

*Health Officer*

William E. Arnold, M.S.P.H. ....	Salary Range, \$16,276. — \$20,748. per annum.
Appointed by Board of Health	

*Board of Examiners of Plumbers*

John Cullity, ..... Term expires January 1, 1976  
 Frank Poznanski, (Journeyman) ..... Term expires January 1, 1971  
 Robert G. Martin, (Inspector) ..... Term. Until successor is appointed  
     Robert G. Martin, Chairman  
     Virginia C. Murphy, Clerk

Three members appointed by the Mayor and confirmed by the Board of Aldermen in January, two members for a term of five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

---

*City Physician*

Lucien P. Guay, M.D. .... Office, 176 Wilson Street  
 Elected by vote of the Board of Mayor and Aldermen in January biennially.  
 Salary Range, \$16,276. — \$20,748. per annum.

---

*Department of Highways*

Robert F. Hoey ..... Term expires January 1 1975  
 Armand H. Michaud ..... Term expires January, 1975  
 Robert J. Jobin, Clerk ..... Term expires January, 1973  
 Howard Northridge, Chairman ..... Term expires January, 1973  
 Edward McGrail ..... Term expires January, 1974

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, \$250 per annum; Member and Clerk of Board, \$200 per annum.

*Public Works Director*

Bernard M. Reen ..... Office, 227 Maple Street  
 Elected by the Commissioners of Department of Highways  
 Salary Range, \$13,897. — \$17,693. per annum.

*Public Works Assistant Director*

George T. Healy  
 Elected by the Commissioners of Department of Highways  
 Salary Range, \$13,065. — \$16,666. per annum.

*Commissioner of City Welfare*

Leonello Breton ..... Office, City Hall

Elected biennially at municipal election.

Salary Range, \$12,441. — \$15,899. per annum.

*School Committee*

Sylvio L. Dupuis, Mayor, ex-officio, Chairman

- Ward 1. Robert Steiner
- Ward 2. Mary P. Brown
- Ward 3. John B. Martel
- Ward 4. Roland Drouin
- Ward 5. Catherine P. Monaghan
- Ward 6. Stephen Puchasz
- Ward 7. Roland Jutras
- Ward 8. Bertrand L. Forest, Sr.
- Ward 9. Catherine Rodger
- Ward 10. James A. Pollock
- Ward 11. Albert N. Dion
- Ward 12. Raymond Grenier
- Ward 13. Robert Chenard, Vice Chairman
- Ward 14. Gerald Connors

Chosen at the municipal election in November, for a term of two years.

Salary, \$300 per annum.

Louis R. DesRuisseaux ..... Clerk of Board

Appointed biennially by the Board. Salary, \$2,500 per annum.

*Superintendent of Schools*

Henry J. McLaughlin ..... Office, 88 Lowell Street

Term expires June 30, 1975, Salary \$21,500. per annum. \$19,000. paid by City of Manchester and \$2,500 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

*Assistant Superintendents*

Andrew A. Dominick ..... Term expires June 30, 1975

James G. Nocas ..... Term expires June 30, 1975

Nominated by members of School Board and elected by State Board of Education. Salary, \$17,700. per annum, \$15,000. paid by the City of Manchester, 2,700. paid by the State of New Hampshire.

*Trustees of Carpenter Memorial Library*

Sylvio L. Dupuis, ex-officio

Ralph A. McIninch .....	Term expires October 1, 1977
Henry J. Turcotte .....	Term expires October 1, 1978
Clothilde Devine .....	Term expires October 1, 1972
Barbara Johnson Stearns .....	Term expires October 1, 1973
Louis Miller .....	Term expires October 1, 1974
John J. Sheehan .....	Term expires October 1, 1975
Adelaide Dodge .....	Term expires October 1, 1976

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

*Library Director*

John J. Hallahan ..... Salary Range, \$13,065. — \$16,666. per annum.  
Elected by the Trustees of Library.

*Water Commissioners*

Sylvio L. Dupuis, Mayor ex-officio

J. Leo Dery .....	Term expires January, 1974
Marcel Leclerc .....	Term expires January, 1975
Charles A. Burke, Clerk .....	Term expires January, 1976
Gilbert L. Tuson .....	Term expires January, 1977
Arthur H. St. Germain, Chairman .....	Term expires January, 1978
Charles B. McLaughlin .....	Term expires January, 1973

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: \$200 per annum; Chairman, \$400, Clerk. \$400 per annum.

*Water Works Director*

Clarence Ahlgren ..... Office, 281 Lincoln St.  
Chosen by Water Commissioners annually.  
Salary Range, \$16,276. — \$20,748. per annum.

*Water Works Assistant Director*

Clarence Ferry ..... Salary Range, \$13,065. — \$16,666. per annum.



*Parks and Recreation Commission*

C. Arthur Soucy, Chairman .....	Term expires July 7, 1975
Arthur J. Connelly .....	Term expires July 7, 1974
Dr. John W. Parfitt .....	Term expires July 7, 1973
Donn M. Parker .....	Term expires July 7, 1977
Oneil Houde, Clerk .....	Term expires July, 1976

C. Arthur Soucy, Chairman

Oneil Houde, Clerk

Consisting of five members. The members first appointed shall be, one for a term of five years; one for a term of four years; one for a term of three years; one for a term of two years; one for a term of one year. Upon expiration of terms, reappointments shall be for a term of five years. The members shall be appointed by the Mayor and confirmed by the Board of Aldermen.

*Parks and Recreation Director*

Clement Lemire ..... Salary Range, \$12,441. — \$15,899. per annum.

*Manchester Airport Authority*

T. William Bigelow .....	Term expires March 1, 1973
Edmond L. Allard .....	Term expires March 1, 1976
Carl Park .....	Term expires March 1, 1977
Charles V. Lukasavi .....	Term expires March 1, 1975
Howard W. Stiles .....	Term expires March 1, 1974

Edmond L. Allard, Chairman      T. William Bigelow, Clerk

Appointed by the Mayor and confirmed by the Board of Aldermen in February, for a term of five years.

E. Mike Goodwin, *Airport Manager*

Elected by Airport Authority Salary Range, \$12,441. — \$15,899. per annum.

*City Planning Board*

## Ex-Officio Members

Sylvio L. Dupuis, Mayor, Term until succeeded.

Robert Pare, Alderman.

Bertrand W. Tardif, Term until successor is appointed.

Philip Ryan .....	Term expires May 1, 1975
Nicholas Isaak .....	Term expires May 1, 1973
William H. Craig, Jr. ....	Term expires May 1, 1974
Edward Mason .....	Term expires May 1, 1978
Morris Silver, Chairman .....	Term expires May 1, 1976
Philip A. Paquette .....	Term expires May 1, 1977

Established by ordinance, May 18, 1954.

Six members appointed by the Mayor and confirmed by the Board of Aldermen for a term of six years. The Mayor; one member of the Board of Aldermen selected by it, an administrative official appointed by the Mayor to serve as ex-officio members for a term of two years.

*Planning Director*

John J. Grogan

Appointed by City Planning Board

Salary Range, \$17,966. — \$25,220. per annum.

*Board of Adjustment*

Lewis H. Mooney, Records Clerk .....	Term expires March 1, 1976
Martin J. Connor .....	Term expires March 1, 1977
Fernand Gelinas, Chairman .....	Term expires March 1, 1975
Andre Barbeau .....	Term expires March 1, 1974
Lucien Durette .....	Term expires March 1, 1973
Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, \$200. per annum. Clerk of records, \$400.	

*Manchester Housing Authority*

Philip B. Mongan .....	Term expires December 31, 1975
Thomas R. Murphy .....	Term expires December 31, 1976
Romeo Dorval, Vice Chairman .....	Term expires December 31, 1972
Gerald Carmen .....	Term expires December 31, 1974
Roger Cote, Chairman .....	Term expires December 31, 1974

Appointed by the Mayor for a term of five years.



*Trustees of Cemeteries*

E. Leo Kanteres .....	Term expires January, 1976
Leon H. Rice .....	Term expires January, 1976
Robert J. Jobin .....	Term expires January, 1973
Robert A. Partridge .....	Term expires January, 1973
Joseph J. Bagoian .....	Term expires January, 1974
Harold J. Kay .....	Term expires January, 1974
Agnes T. Bryson .....	Term expires January, 1975
Al Meersman .....	Term expires January, 1975

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

*Superintendent of All Cemeteries*

Leon H. Webster .....	Office, Pine Grove Cemetery
-----------------------	-----------------------------

Appointed by Trustees of Cemeteries.

Salary Range, \$11,284. — \$14,430. per annum.

*Trustees of Cemetery Funds*

Sylvio L. Dupuis, Mayor, Chairman, ex-officio

Ralph A. McNinch .....	Term expires January, 1980
Wm. J. Hamilton, Clerk .....	Term expires January, 1975
Joseph J. Acorace, Finance Officer .....	Ex-Officio

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

---

*Board of Trustees of Capital Reserve and  
Trust Funds*

Established by Ordinance, April 17, 1951. Two members appointed by the Mayor and confirmed by the Board of Mayor and Aldermen, in the month of May, for a term of six years, beginning June first. The Mayor and Finance Officer to serve as ex-officio members.

Ezekiel A. Straw, Clerk .....	Term expires June 1, 1975
William B. Meserve .....	Term expires June 1, 1972

Joseph J. Acorace, ex-officio, Finance Officer

*Inspector of Petroleum*

Patrick J. O'Brien

Elected by vote of Board of Mayor and Aldermen in January; biennially.

*Art Commission*

Paul R. Duval, Sr. .... Term expires October 1, 1974

Helen Michaels ..... Term expires October 1, 1972

Leonard Armstrong, Chairman ..... Term expires October 1, 1973

Appointed by the Mayor and confirmed by the Board of Aldermen in  
September for a term of three years.*Industrial Council*

Faustyn K. Jaskiel, Chairman

Henry R. Silver, Vice-Chairman

Joseph W. Czernicki, Secretary

Mayor Sylvio L. Dupuis, Ex-Officio

Term corresponds with tenure of office.

Alderman Robert F. Bossie, Ex-Officio

Alderman Robert M. Sowa, Ex-Officio

Term corresponds with tenure of office.

Joseph W. Czernicki ..... Saul Greenspan

Arthur J. Hartnett, Jr. .... Marston Heard

Carl B. Noyes

Appointed for a term of six years, expiring September 1, 1972.

Herbert B. Stebbins ..... Henry Silver

Murray L. Grant ..... James J. Mahony

David A. Brock ..... Bernard McQuade

Roger E. Sundeen

Appointed for a term of four years, expiring September 1, 1974

Bernard Garrell ..... Robert H. Griffin

Faustyn K. Jaskiel ..... Walter Little

Louis I. Martel ..... William L. McElroy

Leon H. Rice, Sr. .... Edward J. Roy

Appointed for a term of six years expiring September 1, 1976

*Industrial Agent*

Merrill J. Teulon

Appointed by Industrial Council.

Salary Range, \$16,276. — \$20,748. per annum.

*Housing Code*

Bertrand W. Tardif .....	Superintendent of Buildings
William E. Arnold, M.S.P.H. ....	Health Officer
John E. Devine .....	Chief, Fire Department
Andrew Isaak .....	Term expires October 31, 1974
Stanley Drewniak .....	Term expires October 31, 1975

Appointed by Mayor, confirmed by Board of Aldermen.

*Housing Code Director*

Bertrand A. Houle

Appointed by Public Agency.

Salary Range, \$10,543. — \$12,870. per annum.

*Selectmen*

## WARD 1

James Barakis

David Llewellyn

Paul Fitzpatrick

## WARD 2

Alice M. Hart

Walter A. Stiles

Armand Duhaime

## WARD 3

John J. Healy

Peter Keating

Joanne O'Rourke

## WARD 4

Barbara Shea

Adrien Crete

John J. Collins, III

## WARD 5

Claude E. Dupont

George Tremblay

Rachel T. Cassidy

## WARD 6

Lawrence Cronin, Jr.

Frank P. Piccuch

Mrs. Virginia Heath

## WARD 7

Fernand Corriveau

Miss Dorothy Jolin

Mrs. Eleanor Marquis

## WARD 8

Maurice Dutille

Ruth N. Zember

Gail Bowers

## WARD 9

John M. Fitzgerald

Frank P. King

Marcel A. Vachon, Sr.

## WARD 10

Richard R. Chretien

George W. Smith

John B. Conway

## WARD 11

Dennis J. Murphy

Romual E. Lussier

Albert Boutin

## WARD 12

Charles E. Daniel

Raymond W. Provencher

Charles A. Soucy

---

*Moderators*

- Ward 1. Fred Hutchins
- Ward 2. George Sideris
- Ward 3. William Vergas
- Ward 4. Thomas Norton
- Ward 5. Francis J. Dowd, Jr.
- Ward 6. C. Arthur Soucy
- Ward 7. Everett Godbois
- Ward 8. Conrad T. Tracy
- Ward 9. Wayne Amsden
- Ward 10. Robert F. Hoey
- Ward 11. Joseph Dalton
- Ward 12. Lucien Lambert

Salary, \$50. for each election or primary.

---

*Ward Clerks*

- Ward 1. Thomays Myers
- Ward 2. G. Darcy Hart
- Ward 3. Eugene H. Kelly
- Ward 4. Thomas Nicolaides
- Ward 5. Albert A. Gordon
- Ward 6. Henry Dallaire
- Ward 7. Raymond Lewis
- Ward 8. Robert Dockx
- Ward 9. J. Robert Durning
- Ward 10. Elsie K. White
- Ward 11. Ghislain VanDerPutten
- Ward 12. Richard Roy

Salary \$125.00 per year

## CITY OF MANCHESTER

Schedule of Property in Possession of City  
as of December 31, 1972

BRIDGES			Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge .....	.....	.....	.....	.....	.....	\$ 250,000.00
Cohas Brook Bridge-Bodwell Road .....	.....	.....	.....	.....	.....	7,000.00
Coffs Falls Bridge-Brown Ave. ....	.....	.....	.....	.....	.....	26,000.00
Brown Ave. at Little Cohas .....	.....	.....	.....	.....	.....	3,000.00
Cohas Ave. over Cohas Brook .....	.....	.....	.....	.....	.....	7,000.00
Dow Street over Lower Canal .....	.....	.....	.....	.....	.....	8,700.00
Dow Street over Upper Canal .....	.....	.....	.....	.....	.....	38,000.00
Dunbarton Road .....	.....	.....	.....	.....	.....	5,000.00
Elm Street Viaduct over B & M R. R. ....	.....	.....	.....	.....	.....	50,000.00
Front Street-Black Brook .....	.....	.....	.....	.....	.....	5,000.00
Granite Street over Lower Canal .....	.....	.....	.....	.....	.....	15,000.00
Granite Street over Merrimack River .....	.....	.....	.....	.....	.....	600,000.00
Granite Street over No. Weare Branch B & M .....	.....	.....	.....	.....	.....	18,000.00
Island Pond Road (Outlet) .....	.....	.....	.....	.....	.....	17,000.00
Kelley Street over Piscataquog River .....	.....	.....	.....	.....	.....	400,000.00
Main Street over Piscataquog River .....	.....	.....	.....	.....	.....	40,000.00
Mill Road at Harvey's Mill .....	.....	.....	.....	.....	.....	10,000.00
Notre Dame Bridge-West Bridge .....	.....	.....	.....	.....	.....	800,000.00
Park Street over No. Weare Branch B & M .....	.....	.....	.....	.....	.....	18,000.00
Paabody Ave. over Portsmouth Branch B & M .....	.....	.....	.....	.....	.....	55,000.00
Queen City Bridge-Queen City Ave. ....	.....	.....	.....	.....	.....	900,000.00
Second Street Bridge-Second Street (South) .....	.....	.....	.....	.....	.....	118,000.00
Second Street Bridge-(North) .....	.....	.....	.....	.....	.....	16,000.00
Stark Street over Lower Canal .....	.....	.....	.....	.....	.....	16,000.00
Stark Street over Upper Canal .....	.....	.....	.....	.....	.....	22,000.00
Webster Road .....	.....	.....	.....	.....	.....	40,000.00
TOTAL .....	.....	.....	.....	.....	.....	\$3,484,700.00

**CITY OF MANCHESTER**  
**Schedule of Property in Possession of City**  
**as of December 31, 1972**

CITY CEMETERIES	Lands		Buildings		Equipment		Total
Amoskeag Cemetery .....	\$	3,000.00	.....	.....	.....	.....	\$ 3,000.00
Brown Avenue Cemetery .....		200.00	.....	.....	.....	.....	200.00
Huse Cemetery, Mammoth Road .....		870.00	.....	.....	.....	.....	870.00
Huse Cemetery, Young-Sunnyside .....		2,380.00	.....	.....	.....	.....	2,380.00
Merrill Cemetery, Huse Road .....		3,600.00	.....	.....	.....	.....	3,600.00
Pine Grove Cemetery, Brown Ave. ....		716,110.00	\$ 83,890.00	.....	.....	.....	800,000.00
Pine Grove Cemetery, Calef Road-Titus Ave. ....		100.00	.....	.....	.....	.....	100.00
Pine Grove Cemetery, Bourne-Titus Ave. ....		660.00	.....	.....	.....	.....	660.00
South Main Street Congregational Church Cemetery .....		7,500.00	.....	.....	.....	.....	7,500.00
Squag Cemetery, Bowdoin Street .....		7,975.00	.....	.....	.....	.....	7,975.00
Snowell Cemetery, Bodell Road .....		850.00	.....	.....	.....	.....	850.00
Valley Cemetery, Pine Street .....		230,000.00	20,000.00	.....	.....	.....	250,000.00
Equipment and Supplies .....		.....	.....	.....	\$ 99,106.89	.....	99,106.89
<b>TOTALS</b> .....		<b>\$973,245.00</b>	<b>\$103,890.00</b>	.....	<b>\$ 99,106.89</b>	.....	<b>\$1,176,241.89</b>
<b>FIRE STATIONS</b>							
Calef Road Engine 9 .....	Lands	\$ 5,200.00	Buildings	\$ 94,000.00	Equipment	Total	
Central Station, Vine Street .....		.....	.....	.....	.....	\$ 99,200.00	
Lake Avenue Engine House .....		3,500.00	32,000.00	.....	.....	.....	35,500.00
Main Street Engine House .....		4,500.00	32,000.00	.....	.....	.....	36,500.00
Rimmon Street Engine House .....		1,200.00	28,800.00	.....	.....	.....	30,000.00
Somerville Street Engine House .....		1,200.00	30,800.00	.....	.....	.....	32,000.00
South Main Street Engine House .....		1,200.00	30,000.00	.....	.....	.....	31,200.00
Webster Street Engine House .....		2,650.00	30,000.00	.....	.....	.....	32,650.00
Wilson Hill Engine House, Weston .....		1,500.00	23,000.00	.....	.....	.....	24,500.00
Weston Street Drill Tower .....		.....	5,000.00	.....	.....	.....	5,000.00
Fire Alarm Signal System .....		.....	.....	.....	165,398.70	.....	165,398.70
Equipment — All Fire Stations .....		.....	.....	.....	382,482.96	.....	382,482.96
<b>TOTALS</b> .....		<b>\$ 20,950.00</b>	<b>\$305,600.00</b>	.....	<b>\$547,881.66</b>	.....	<b>\$874,431.66</b>



CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1972

CITY OF MANCHESTER

19

SCHOOLS				
	Lands	Buildings	Equip. & Books	Total
Administration Building, 88 Lowell Street .....	\$ 10,000.00	\$ 20,000.00	\$ .....	\$ 30,000.00
Amoskeag School, 121 Front Street .....	900.00	20,000.00	.....	20,900.00
Ash Street School, 115 Ash Street .....	21,800.00	57,000.00	.....	78,800.00
Bakersville School, 20 Elm .....	9,000.00	120,000.00	.....	129,000.00
Brown School, 435 Amory Street .....	7,800.00	52,000.00	.....	59,800.00
Central High School—Concord-Beech Streets .....	72,600.00	2,320,300.00	.....	2,392,900.00
Chandler School, 49 Ashland Street .....	5,540.00	50,000.00	.....	55,540.00
Franklin Street School, 255 Franklin Street .....	24,000.00	273,800.00	.....	297,800.00
Goffis Falls School, 3109 Brown Avenue .....	4,015.00	28,000.00	.....	32,015.00
Gossler School, Gossler Park .....	.....	338,300.00	.....	338,300.00
Green Acres School, So. Mammoth Rd. ....	17,000.00	464,000.00	.....	481,000.00
Hallsville School, Jewett-Hayward .....	4,400.00	59,200.00	.....	63,600.00
Highland School, 132 Titus Avenue .....	5,915.00	95,000.00	.....	100,915.00
Jewett Street School, Jewett Street .....	19,510.00	334,300.00	.....	354,010.00
Lincoln Street School, 490 Lincoln Street .....	20,000.00	57,000.00	.....	77,000.00
Maynard School, 455 Union Street .....	9,000.00	75,000.00	.....	84,000.00
Memorial High School, Porter Street .....	259,000.00	3,110,000.00	.....	3,369,000.00
Parker School, 435 South Main Street .....	6,000.00	40,000.00	.....	46,000.00
Pearl Street School, 332 Pearl Street .....	4,260.00	25,000.00	.....	29,260.00
Practical Arts High School, Concord Street .....	32,780.00	1,182,000.00	.....	1,224,780.00
Rummon School, Dubuque-Amory Streets .....	15,000.00	35,000.00	.....	39,150.00
Smyth Road School, Smyth-Bruce Roads .....	16,200.00	336,500.00	.....	351,500.00
Straw School, 608 Chestnut Street .....	8,560.00	45,000.00	.....	61,200.00
Varney School, 84 Varney Street .....	8,560.00	50,000.00	.....	58,560.00
Webster School, 57 Webster Street .....	51,755.00	275,000.00	.....	326,755.00
Webster School, 2519 Elm Street .....	15,000.00	185,000.00	.....	200,000.00
West Side High, 9 Notre Dame Avenue .....	33,180.00	3,617,320.00	.....	3,650,500.00
West High Memorial Field, Main Street .....	60,000.00	9,946.00	.....	69,946.00
Weston School, 1066 Hanover Street .....	3,500.00	107,000.00	.....	110,500.00
Wilson School, 401 Wilson Street .....	8,320.00	92,000.00	.....	100,320.00
Youngsville School, 1600 Candia Road .....	2,000.00	53,000.00	.....	55,000.00
East Upper Elementary School - Hillside .....	.....	2,094,625.00	.....	2,094,625.00
South Upper Elementary School - Parkside .....	.....	2,094,625.00	.....	2,094,625.00
West Upper Elementary School - Parkside .....	.....	1,800,000.00	.....	1,800,000.00
Manual Training Equipment (High School) .....	.....	.....	.....	.....
Manual Training Equipment (Junior High Schools) ..	.....	.....	.....	.....
Household Economics .....	.....	.....	.....	.....
Storehouse and Janitor's Supplies .....	.....	.....	.....	.....
Title I — 2 Mobile Travel Lab. ....	.....	.....	.....	.....
Automobiles .....	.....	.....	.....	.....
Books and Equipment — Schools .....	.....	.....	.....	.....
TOTALS .....	\$751,185.00	\$19,526,316.00	\$2,440,170.21	\$22,717,671.21

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1972

PUBLIC BUILDINGS		Lands	Buildings	Equipment and Supplies	Total
City Hall .....		\$ 350,000.00	\$ 110,000.00	\$ 9,803.55	\$ 460,000.00
Mayor .....				9,803.55	9,803.55
Aldermen .....					
Auditor .....				27,554.69	27,554.69
Treasurer .....				12,350.69	12,350.69
Parking Meter .....				160,364.55	160,364.55
Tax Collector .....				24,207.82	24,207.82
Assessors .....				49,983.78	49,983.78
City Clerk .....				38,465.92	38,465.92
Board of Registrars .....				9,236.20	9,236.20
Planning Board .....				25,880.95	25,880.95
Housing Code .....				20,480.48	20,480.48
Personnel .....				3,774.11	3,774.11
Zoning Board of Adjustment .....				1,323.31	1,323.31
City Hall, Auditorium and Janitor's Supplies .....				16,106.44	16,106.44
Building Department (Office) .....				18,100.23	18,100.23
Welfare .....				9,025.09	9,025.09
Purchasing Agent (not in use) .....				961.41	961.41
City Solicitor, 48 Hanover Street .....				1,507.51	1,507.51
Civil Defense .....				41,286.49	41,286.49
Industrial Council, 57 Market Street .....				9,462.29	9,462.29
Police Station, Chestnut Street .....				133,368.40	231,368.40
Municipal Court .....		19,250.00	78,750.00	27,609.00	27,609.00
Health Department .....				27,758.77	27,758.77
Probation Department .....				6,929.67	6,929.67
Old Battery Building .....		2,000.00	18,000.00	25,227.51	45,227.51
Highway Department, Garage and Inc. ....		60,000.00	440,000.00	1,487,149.39	1,987,149.39
Carpenter Memorial Library .....		71,400.00	328,600.00	91,941.50	491,941.50
Golf Course, Mammoth Road .....		132,200.00	24,000.00		156,200.00
Public Scales, Franklin Street .....		93,000.00	7,000.00		100,000.00
Sealer of Weights and Measures .....				1,180.25	1,180.25
Water Department, 281 Lincoln St. ....		1,142,867.26	1,577,743.05	890,924.05	3,611,534.36
Distribution System .....				10,505,950.85	10,505,950.85
TOTALS .....		\$ 1,870,717.26	\$ 2,584,093.05	\$ 13,670,914.90	\$ 18,125,725.21
• City Clerk and Aldermen combined.					



CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1972

PARKS AND PLAYGROUNDS		Lands	Buildings	Equipment	Total
Concord Common, Soldiers' Monument	.....	.....	\$ 32,500.00	.....	32,500.00
Crystal Lake Bath House, Bodwell Road	.....	15,760.00	\$ 40,000.00	.....	55,760.00
Derryfield Park, Bridge Street	.....	114,000.00	9,130.00	.....	123,130.00
Goff's Falls Park, Brown Avenue	.....	7,000.00	.....	.....	7,000.00
Gossier Park, Blucher-Dubuque Streets	.....	50,000.00	.....	.....	50,000.00
Hanover Common, Hanover Street	.....	99,000.00	.....	.....	99,000.00
Hanover Common, Soldier's Monument	.....	.....	4,500.00	.....	4,500.00
Harriman Park, Central-Hall-Lake Avenue	.....	5,000.00	.....	.....	5,000.00
Hartnett Memorial Parking Lot	.....	239,200.00	.....	.....	239,200.00
Hunt Memorial Pool	.....	.....	112,000.00	.....	112,000.00
John Fitzgerald Kennedy Coliseum	.....	.....	450,000.00	.....	450,000.00
Kosciuszko Park, Notre Dame Avenue	.....	80,141.00***	.....	.....	80,141.00
Lafayette Park, Notre Dame Avenue	.....	60,000.00*	.....	.....	60,000.00
Lafayette Park, Ferdinand Gagnon Monument	.....	.....	15,000.00	.....	15,000.00
Livingston Park, and Swimming Pool, Dorr's Pond	.....	50,000.00	50,000.00	.....	100,000.00
Gill Stadium, Valley Street	.....	110,000.00	318,100.00	.....	428,100.00
Merrimack Common, Elm Street	.....	769,500.00	.....	.....	769,500.00
Merrimack Common, Soldier's Monument	.....	.....	25,000.00	.....	25,000.00
Merrimack Common, Public Comfort Station	.....	.....	15,000.00	.....	15,000.00
Precourt Pond and Bath House (Nutt's Pond)	.....	30,500.00	20,000.00	.....	50,500.00
Park Common, Lake Avenue	.....	78,900.00	.....	.....	78,900.00
Park Common, Maple Street	.....	11,400.00	.....	.....	11,400.00
Parker, Walter M., McGregor Street	.....	10,000.00	.....	.....	10,000.00
Pearl Street Parking Lot	.....	331,322.00,***	.....	.....	331,322.00
Prout Park, Young Street	.....	22,300.00	.....	.....	22,300.00
Pulaski Park, Bridge Street	.....	49,000.00	.....	.....	49,000.00
Queen City Playgrounds, Queen City-Brown Avenue	.....	.....	35,000.00	.....	35,000.00
Recreation Grounds, Goffstown Road	.....	10,000.00	.....	.....	10,000.00
Rock Rimmer Park and Swimming Pool	.....	17,150.00	132,850.00	.....	150,000.00
Sheridan-Emmett Park, Lincoln to Union Streets	.....	32,000.00	.....	.....	32,000.00
Simpson Park, Notre Dame-Coolidge Avenue	.....	28,000.00**	.....	.....	28,000.00
Stark Park, North River Road	.....	60,000.00	20,000.00	.....	80,000.00
Stark Park, General John Stark Monument	.....	.....	40,000.00	.....	40,000.00
Stevens Park, Lake Avenue-Mammoth Road	.....	11,000.00	.....	.....	11,000.00
Stevens Pond, Bridge Street Extension	.....	4,400.00	.....	.....	4,400.00
Sweeney Park, South Main Street	.....	20,900.00	.....	.....	20,900.00
Sweeney Park, Soldier's Monument	.....	.....	4,000.00	.....	4,000.00
Raco Theodore Park, Hend-Precourt Streets	.....	14,395.00	175,000.00	.....	189,395.00
Varney Memorial Monument (Derryfield Park)	.....	.....	5,700.00	.....	5,700.00
Victory Park, Concord-Amherst Streets	.....	183,000.00	.....	.....	183,000.00
Wagner Memorial Park, Prospect-Myrtle Streets	.....	33,000.00	57,000.00	.....	90,000.00
West Side Park, Wheelock Street	.....	8,585.00	.....	.....	8,585.00
Howe and Shasta Streets (land for playgrounds)	.....	1,900.00	100.00	.....	2,000.00
Parks and Recreation, Supplies and Equipment	.....	.....	.....	458,490.54	458,490.54
Frank Black Brook Pond	.....	7,500.00	.....	.....	7,500.00
Goffstown Road, Near	.....	500.00	.....	.....	500.00
John F. Kennedy Coliseum — Locker Room	.....	.....	14,000.00	.....	14,000.00
<b>TOTALS</b>	.....	\$2,595,753.00	\$1,574,880.00	\$458,490.54	\$4,629,123.54
					*** Improvements \$ 25,104.00
					**** Improvements \$141,633.00

## CITY OF MANCHESTER

Schedule of Property in Possession of City  
as of December 31, 1972

MISCELLANEOUS				
	Lands	Buildings	Equipment	Total
Ward 3, Nashua-Maple .....	\$ 2,590.00	\$ 8,500.00	.....	\$ 11,090.00
Ward 5, Lake Avenue .....	1,500.00	5,000.00	.....	6,500.00
Manchester Airport Authority, Woodland Avenue .....	23,720.00	863,440.00	\$ 19,591.85	906,751.85
Property Deeded to City .....	50,075.00	650.00	.....	20,725.00
Public Housing:				
Rock Rimmon .....	91,750.00	1,999,950.00	.....	2,091,700.00
Elmwood Gardens .....	109,485.00	1,854,745.00	.....	1,964,230.00
Various Locations (Homes for the Elderly) .....	59,825.00	900,000.00	.....	959,825.00
Land North Side Lake Avenue .....	59,925.00	.....	.....	59,925.00
Lands and Buildings .....	90,025.00	181,805.00	.....	271,830.00
Land South of Bridge Street .....	12,405.00	.....	.....	12,405.00
Industrial Park Land Brown Ave .....	6,475.00	.....	.....	6,475.00
TOTALS .....	\$477,775.00	\$5,814,090.00	\$ 19,591.85	\$6,311,456.85

  

GENERAL SUMMARY				
	Lands	Buildings	Equipment	Total
City Bridges .....	\$3,484,700.00	.....	.....	\$ 3,484,700.00
City Cemeteries .....	\$973,245.00	\$103,800.00	\$99,106.89	1,176,241.89
Fire Stations .....	20,950.00	305,600.00	547,891.66	874,431.66
Schools .....	751,185.00	19,596,316.00	2,440,170.91	22,717,871.21
Public Buildings .....	1,870,717.26	2,584,089.05	13,670,914.90	18,125,725.21
Parks and Recreation .....	2,595,753.00	1,574,860.00	458,490.54	4,629,123.54
Miscellaneous .....	477,775.00	5,814,090.00	19,591.85	6,311,456.85
TOTALS .....	\$6,689,625.26	\$29,908,869.05	\$17,236,156.05	\$57,319,350.36

# City of Manchester

NEW HAMPSHIRE

## AUDIT REPORT

FOR THE YEAR ENDED

DECEMBER 31, 1972



LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, NEW HAMPSHIRE

# INDEX TO REPORT

DECEMBER 31, 1972

	PAGES
Letter of Transmittal and Certificate of Audit .....	26-32
Revenue Accounts — Balance Sheet .....	Exhibit A 34-35
Schedule of Cash Balance .....	Schedule 1 36
Treasurer's Department Cash Receipts and Dis- bursements .....	Schedule 1A 37
Statement of Tax Collector's Department .....	Schedule 2 38-39
Statement of Tax Titles and Tax Deeds .....	Schedule 3 40
Summary of Departmental Accounts Receivable ..	Schedule 4 41
Schedule of Water Works .....	Schedule 5 42-43
Schedule of Liabilities .....	Schedule 6 44-45
Summary of Revenue Appropriation Account ....	Schedule 7 46
Statement of Revenue of 1972 and Prior Years ....	Schedule 8 47
Statement of Revenue of 1972 .....	Schedule 8A 48
Statement of Estimated Revenue .....	Schedule 8B 49
Non-Revenue Accounts — Balance Sheet .....	Exhibit B 50
General Indebtedness — Balance Sheet .....	Exhibit C 51-52
Schedule of Bonds and Notes Outstanding .....	Schedule 1 53-54
Statement of Bonds Authorized and Issued .....	Schedule 2 55
Trust and Investment Funds — Balance Sheet ....	Exhibit D 56-58
Schedule of Cemetery Trust Funds — Cash ....	Schedule 1 59
Analysis of Investments .....	Schedule 2 60
Schedule of Other Funds — Cash .....	Schedule 3 61-62
Schedule of Library Trust Funds — Cash .....	Schedule 4 63-65
Schedule of Library Trust Funds — Securities ..	Schedule 5 66
Schedule of City Library — Appropriation Re- ceipts and Disbursements .....	Schedule 6 67-68
Statement of Cash Receipts and Disbursements — Revenue Accounts .....	Exhibit E 69-80
Summary of Tax Collections .....	Schedule 1 76
Statement of City Clerk's Receipts .....	Schedule 2 77

Statement of Cash Receipts and Disbursements — Non-Revenue Accounts .....	Exhibit F	78-80
Statement of Budgetary Appropriations and Expen- ditures Revenue Accounts .....	Exhibit G	82-91
Statement of Welfare Department Expenditures	Schedule 1	88
Statement of Cemetery Department Expenditures	Schedule 2	89
Statement of Police Department Expenditures ....	Schedule 3	90
Statement of Fire Department Expenditures .....	Schedule 4	91
Statement of Budgetary Appropriations and Ex- penditures Non-Revenue Accounts .....	Exhibit H	92-95
Statement of Appropriations — Highway Depart- ment Ledger Revenue Accounts .....	Exhibit I	96-97
Statement of Appropriations — Highway Depart- ment Ledger Non-Revenue Accounts .....	Exhibit J	98
Summary of Transfers Charged to Non-Revenue Accounts .....	Schedule 1	99
Statement of Tax Rates and Tax Levies .....	Exhibit K	100
Comparative Balance Sheet .....	Exhibit L	101

December 20, 1973

*To The Honorable Board of Mayor and Aldermen  
City of Manchester, New Hampshire*

Gentlemen:

Complying with your request, I have audited the books and underlying records of the City of Manchester for the year ended December 31, 1972 and in this connection am submitting my report consisting of exhibits, supporting schedules and comments.

#### SCOPE OF AUDIT

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting and financial records and such other procedures as was considered necessary in the circumstances. I examined or tested the accounts and records in the various City Departments as well as the Financial Resolutions and other authorizations affecting the finances of the City.

The general books of the City are kept on a cash-accrual basis. Except for the Taxes and Accounts Receivable, the books reflect cash receipts and disbursements during the year. However, at the close of the year, unpaid departmental commitments are recorded to charge the department with these items and to accrue the outstanding liabilities.

#### BALANCE SHEET — REVENUE ACCOUNTS

##### EXHIBIT A

The Balance Sheet, Revenue Accounts, reflects the financial condition of the City of Manchester as at the close of business December 31, 1972. The Balance Sheet also includes Special and Restricted Funds. The increases and decreases in the various accounts in the years 1971 and 1972 are shown on Exhibit L.

#### CASH ON HAND AND IN BANKS—\$2,713,474.92

The cash in the various banks was reconciled both to the bank statements and the independent confirmations received directly from the depositories while the cash on hand was verified by count during the audit.

A substantial number of checks issued and cancelled during the year were compared with the cash disbursements records while the cash receipts recorded were traced to the bank deposits. The bank reconciliation necessarily encompasses both the Revenue and Non-Revenue Cash since the Finance Office cash account includes both of these items. Of the total cash in the Revenue Accounts, \$341,274.16 is unavailable for City purposes.



TAXES RECEIVABLE — \$1,836,090.75

RESIDENT TAXES RECEIVABLE — 188,820.00

The Property and Resident Tax Warrants for the year 1972 were completely footed and proved to the records in the Tax Collector's Office. Additional assessments and abatements were examined for proper authorization.

Exhibit A, Schedule 2 discloses the difference between the controlling account and the balances verified July 31, 1973. Several hundred verification letters were mailed requesting confirmation of the outstanding balances and any differences reported to me were thoroughly investigated and satisfactorily explained. Postings of the tax receipts to the various tax ledgers were test checked.

TAX TITLES — \$194,534.68

TAX DEEDS — 9,952.99

These items represent property acquired because of nonpayment of taxes. Requests for confirmation were mailed to verify the outstanding balances in the Tax Titles Account as at July 31, 1973.

ACCOUNTS RECEIVABLE — \$136,657.77

The records in the Finance Office as well as the City departments were examined in support of the balances. No independent verification was sought on the outstanding accounts.

ACCOUNTS RECEIVABLE — WATER WORKS — \$104,139.77

Exhibit A, Schedule 5 shows the activity in the Accounts Receivable — Water Works for the year 1972. A substantial number of verification letters were mailed requesting confirmation of the outstanding balances as at October 31, 1973. A large number replied concurring with the balances as reflected in the books.

BOND ANTICIPATION NOTES — \$1,650,000.00

This liability represents Bond Anticipation Notes dated September 27, 1972 due February 15, 1973 payable to the First National Bank of Boston. The Notes were paid on the due date and the canceled Notes were examined.

ACCOUNTS PAYABLE AND ACCRUALS — \$1,405,531.82

Exhibit A, Schedule 6 details the outstanding balances at the end of the year. Departmental commitments were accrued at the end of the year with corresponding charges to the departmental appropriations.

REVENUE APPROPRIATION BALANCES — \$548,323.43

Exhibit G discloses the balances carried forward to 1973 as approved by the Board of Mayor and Aldermen.

## WATER REVENUE — \$104,139.77

This amount represents the uncollected Accounts Receivable of the Water Works and is credited to their appropriation when the accounts are collected.

## 1973 REVENUE COLLECTED IN ADVANCE — \$35,318.60

The 1973 permits and fees collected in 1972 are reflected in the above amount.

## TAILINGS — \$10,874.69

This item represents the outstanding checks for wages, fees and miscellaneous items transferred to the Tailings Account.

## OTHER FUNDS — \$ 7,047.73

Cash for these items is included in the caption "Cash Unavailable for City Purposes." No portion of the Cafeteria Fund was audited since the City merely acts as a depository for this account.

## DUE STATE OF NEW HAMPSHIRE

## ON RESIDENT TAXES — \$201,448.00

The above liability is due the State of New Hampshire on Resident Taxes when collected. However, effective July 1, 1973 Chapter 469 of the Laws of 1973 provides that all Resident Taxes collected after that date shall be retained by the City.

## REVENUE OF 1972 AND PRIOR YEARS — \$1,025,806.46

The changes in this account are shown on Exhibit A, Schedule 8. A summary of the operation for the current year is shown on Schedule 8A while the activity in the Estimated Revenue accounts is shown on Schedule 8B.

The following is a comparison of the Budgetary Credits showing the ratio of Tax Levies and Estimated Revenue and the amount transferred from Revenue of Prior Years:

	1971	%	1972	%
Property Taxes .....	\$20,788,994.46	71.44	\$23,218,846.45	73.77
National Bank Stock Taxes, Resident Taxes .....	515,777.57	1.77	276,404.40	.88
	21,304,772.03	73.21	23,495,250.85	74.65
Estimated Revenue	7,660,377.05	26.32	7,788,419.59	24.74
Revenue of Prior Years .....	135,315.90	.47	191,415.61	.61
	<u>\$29,100,464.98</u>	<u>100.00</u>	<u>\$31,475,086.05</u>	<u>100.00</u>



## DEFERRED REVENUE SHARING INCOME — \$248,503.94

This item represents the Revenue Sharing receivable which is deferred as income to 1973.

BALANCE SHEET — NON-REVENUE ACCOUNTS  
EXHIBIT B

## CASH IN BANK — \$1,899,726.12

The cash in the bank was necessarily reconciled with the Cash in the Bank Revenue Accounts, since both Revenue and Non-Revenue cash is encompassed in one account in the Finance Office.

## LOANS AUTHORIZED — \$8,890,000.00

This caption represents the various loans authorized by the Board of Mayor and Aldermen but not issued at the end of the year.

BALANCE SHEET — GENERAL INDEBTEDNESS  
EXHIBIT C

The Balance Sheet, General Indebtedness, discloses the City's liability with respect to borrowings for the year 1972.

## NET BONDED DEBT

BONDS — \$38,409,000.00

NOTES — 400,000.00

A substantial number of bonds and coupons cancelled during the year were compared with the bond and coupon records and any outstanding items at the end of the year were reconciled to the bank verification.

A summary of the General Indebtedness principal payments and interest charges for the preceding years is shown as follows:

Year	Bonds and Notes Outstanding End of Year	New Loans	Principal Payments	Interest Charges
1962	8,873,000.00	1,095,000.00	614,000.00	256,140.50
1963	9,507,000.00	1,273,000.00	639,000.00	270,846.50
1964	8,758,000.00	.....	749,000.00	291,988.50
1965	17,554,000.00	9,525,000.00	729,000.00	271,095.00
1966	16,325,000.00	.....	1,229,000.00	574,141.50
1967	19,650,000.00	4,520,000.00	1,195,000.00	570,419.00
1968	26,084,900.00	7,920,900.00	1,486,000.00	743,644.00
1969	28,117,600.00	4,090,000.00	2,057,300.00	1,017,845.50
1970	33,470,300.00	7,905,000.00	2,552,300.00	1,213,963.16
1971	39,724,000.00	10,130,000.00	3,876,300.00	1,387,006.82
1972	38,809,000.00	3,820,000.00	4,735,000.00	1,543,537.23

## BALANCE SHEET — TRUST AND INVESTMENT FUNDS

## EXHIBIT D

The Balance Sheet, Trust and Investment Funds, records the Assets and sources of such Assets in Custody of the City Finance Office, Treasurer of the Library Trustees and the Amoskeag National Bank and Trust Co.

The Cemetery Trust Funds are held by the Amoskeag National Bank and Trust Co. as agents for the Trustees of the Cemetery Trust Funds. I obtained a certificate from a responsible trust officer of the Amoskeag National Bank and Trust Co. stating that the Securities and Investments totalling \$2,169,275.98 are held by them as agents.

The cash on deposit in the various savings accounts was verified by examination of the passbooks and by direct confirmation with the depositories.

The Securities in the Library Trust Funds were examined in the presence of a trustee of the Trust Funds.

## CASH RECEIPTS AND DISBURSEMENTS

## EXHIBITS E AND F

The classifications of the Cash Receipts and Disbursements of the Revenue and Non-Revenue Accounts are detailed on Exhibits E and F. The City Finance Office reports of the cash received and the Treasury Warrants were checked in detail to the cash book. Invoices for a period of several months were also checked.

## STATEMENT OF BUDGETARY APPROPRIATIONS

## AND EXPENDITURES

## REVENUE AND NON-REVENUE

## EXHIBIT G AND H

The above Exhibits disclose the activity of the Appropriations accounts and the unexpended balances either transferred to Revenue of 1972 and Prior Years (Surplus) or carried to 1973.

## DEPARTMENTAL COMMENTS

## HIGHWAY DEPARTMENT

The financial ledger of the Highway Department, from which Exhibits I and J were prepared, is in agreement with the balances in the City Finance Office.

## TAX COLLECTOR

The Tax Collector's tax ledgers were examined and a considerable number of credit entries were checked to the ledger accounts. The daily cash receipts were checked to the cashbook and proved to the controlling account in the City Finance Office.

The following is a summary of the collection activity for the year:

	Property	Resident
Tax Levy — 1972	\$23,242,223.35	\$460,050.00
Additional Assessments and Charges	16,013.10	7,880.00
	<hr/> 23,258,236.45	<hr/> 467,930.00
Cash Collected, Discounts and Abatements	21,732,394.68	321,900.00
	<hr/>	<hr/>
Percent Collected	93.44%	68.79%
Percent Collected in 1971	91.79%	61.28%

## CITY CLERK

A comprehensive test was made of the receipts and cash records in the office of the City Clerk which included licenses, permits and other fees collected.

I wish to express my appreciation to all the City Officials and the members of their staffs for the cooperation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO,  
*Certified Public Accountant*

CERTIFICATE OF AUDIT

---

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1972. I have reviewed the accounting procedures and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith, subject to my comments and explanations which are part of this report, fairly reflects the financial condition of the City of Manchester as at December 31, 1972 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO

*Certified Public Accountant*

## City of Manchester

### BALANCE SHEET

CITY OF MANCHESTER  
BALANCE SHEET  
*Revenue Accounts*

As at December 31, 1972

EXHIBIT A

ASSETS

Schedule  
Number

1	Cash on Hand and in Banks:		
	Custody of City Finance Officer		
	Cash and Invested Funds .....	\$2,369,005.76	
	Unavailable for City Purposes .....	341,274.16	
			\$2,710,279.92
	In Hands of City Officials		
	Water Works .....	\$ 300.00	
	City Clerk .....	700.00	
	Tax Collector .....	500.00	
	Schools .....	150.00	
	Manchester High		
	School Athletics .....	1,200.00	
	Building .....	50.00	
	Board of Recreation .....	100.00	
	Highway .....	75.00	
	Parking Meters .....	120.00	3,195.00
			\$2,713,474.92
2	Taxes Receivable:		
	Levy of 1965 .....	4,663.65	
	Levy of 1966 .....	5,732.00	
	Levy of 1967 .....	15,046.46	
	Levy of 1968 .....	18,291.95	
	Levy of 1969 .....	25,764.90	
	Levy of 1970 .....	240,052.74	
	Levy of 1971 .....	697.28	
	Levy of 1972 .....	1,525,841.77	
			1,836,090.75
2	Resident Taxes Receivable:		
	Levy of 1971 .....	42,790.00	
	Levy of 1972 .....	146,030.00	
			188,820.00
3	Tax Titles .....		194,534.68
3	Tax Deeds .....		9,952.99
4	Accounts Receivable .....		136,657.77
5	Accounts Receivable — Water Works .....		104,139.77
	Revenue Appropriation — 1973 Charges .....		7,108.25
	Deferred Revenue Sharing Receivable .....		248,503.94
	TOTAL ASSETS .....		\$5,439,283.07

## CITY OF MANCHESTER

## BALANCE SHEET

*Revenue Accounts*

As at December 31, 1972

## EXHIBIT A

---

---

LIABILITIESSchedule  
Number

## 6 Current Debt:

Bond Anticipation Notes .....	\$1,650,000.00	
Accounts Payable and Accruals .....	1,405,531.82	
U. S. Savings Bonds Deductions .....	2,676.95	
Teachers' Retirement .....	46,792.93	
Teachers' Social Security .....	66,317.98	
Social Security Deductions — Regular ..	75,567.26	
N. H. - Vt. Hospitalization Deductions	23,973.24	
Insurance .....	1,055.73	
		<hr/>
		\$3,271,915.91

## 7 Revenue Appropriation Balances

to 1973 (Exhibit G) .....	548,323.43	
Water Works:		
Water Revenue (Reserve for Appropriation When Collected) .....	104,139.77	
1973 Revenue Collected in Advance .....	35,318.60	
Tailings .....	10,874.69	
Other Funds:		
Manchester High School Athletic Fund	22,225.29	
Cafeteria Fund (Overexpended) .....	—42,485.74	
Library Fines .....	13,212.72	
		<hr/>
		—7,047.73

## Due State of New Hampshire:

1972 Resident Taxes .....	181,026.00	
1971 Resident Taxes .....	19,476.00	
Penalty on Resident Taxes .....	946.00	
		<hr/>

201,448.00

8 Revenue of 1972 and Prior Years (Surplus) .....	1,025,806.46	
Deferred Revenue Sharing Income .....	248,503.94	
		<hr/>

TOTAL LIABILITIES ..... \$5,439,283.07

CITY OF MANCHESTER  
SCHEDULE OF CASH BALANCE

*Revenue and Non-Revenue Cash*

As at December 31, 1972

EXHIBIT A — SCHEDULE 1

*Cash on Deposit December 31, 1972*

Merchants National Bank .....	\$ 1,273,548.68
Amoskeag National Bank .....	600,310.03
Bank of New Hampshire, N.A. ....	78,417.19
The Manchester Bank .....	—18,883,915.35
Merchants National Bank — Savings Account .....	176.00
Indian Head National Bank .....	48,956.23
Invested Funds .....	21,381,866.99
Cash on Hand December 31, 1972 .....	110,645.28
Unadjusted Error .....	+ .99

TOTAL CASH AND INVESTED FUNDS .....\$ 4,610,006.04

*To Be Applied as Follows*

Revenue Cash Invested Funds — Exhibit A ....	\$2,710,279.92
Non-Revenue Cash — Exhibit B .....	1,899,726.12

\$4,610,006.04

*Revenue Cash Composition*

Water Works Cash .....	\$ 89,010.82
Social Security-Regular .....	75,567.26
U. S. Savings Bonds .....	2,676.95
Teachers' Retirement .....	66,759.22
Teachers' Social Security .....	46,792.93
Manchester High School Athletic Fund .....	22,225.29
Library Fines .....	13,212.72
N. H.-Vt. Hospitalization .....	23,973.24
Insurance Deductions .....	1,055.73

Cash Unavailable for City Purposes .....	341,274.16
Cash Available for City Purposes .....	2,369,005.76

EXHIBIT A .....\$ 2,710,279.92



CITY OF MANCHESTER  
 FINANCE OFFICER'S DEPARTMENT  
 CASH RECEIPTS AND DISBURSEMENTS  
 As at December 31, 1972  
 EXHIBIT A — SCHEDULE 1A

	Balance First Of Month	Receipts	Disbursements	Balance End of Month
January .....	\$ 3,966,392.26	\$ 5,987,910.82	\$ 4,010,535.09	\$ 5,943,767.99
February ....	5,943,767.99	1,381,300.97	3,721,854.27	3,603,214.69
March .....	3,603,214.69	6,420,631.75	4,397,306.42	5,626,540.02
April .....	5,626,540.02	2,203,474.65	5,942,071.23	1,887,943.44
May .....	1,887,943.44	7,263,832.70	3,507,681.32	5,644,094.82
June .....	5,644,094.82	6,256,913.67	5,181,882.94	6,719,125.55
July .....	6,719,125.55	3,060,998.36	3,437,537.77	6,342,586.14
August .....	6,342,586.14	1,725,534.66	3,233,844.29	4,834,276.51
September ..	4,834,276.51	10,675,294.43	8,416,428.21	7,093,142.73
October .....	7,093,142.73	7,659,418.44	4,137,583.12	10,614,978.05
November ..	10,614,978.05	15,643,014.12	4,079,597.59	22,178,394.58
December ..	22,178,394.58	7,327,862.21	24,896,251.74	4,610,005.05
Totals for the Year .....		75,606,186.78	74,962,573.99	
Balance January 1, 1972 .....	3,966,392.26			
Unadjusted Error .....		+.99		
Balance December 31, 1972				
Cash and Invested Funds ..			4,610,006.04	
		<u>\$79,572,580.03</u>	<u>\$79,572,580.03</u>	

CITY OF  
STATEMENT OF TAX  
For the Fiscal Year  
EXHIBIT A —

	1965	1966	1967	1968
Balance January 1, 1972 .....	<u>\$4,879.95</u>	<u>\$5,826.00</u>	<u>\$15,164.46</u>	<u>\$18,475.95</u>
<i>Charges</i>				
1972 Tax Warrant .....				
1972 National Bank Stock Tax .....				
Additional Tax Assessed .....				
Refunds on Overpayments and Corrections .....				
Total Charges .....	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>
Total Charges and Balances .....	<u>4,879.95</u>	<u>5,826.00</u>	<u>15,164.46</u>	<u>18,475.95</u>
<i>Credits</i>				
Cash Collections .....	216.30	94.00	118.00	184.00
Abatements and Corrections .....				
Discounts Allowed on Property Taxes .....				
Total Credits .....	<u>216.30</u>	<u>94.00</u>	<u>118.00</u>	<u>184.00</u>
Balance December 31, 1972 .....	<u>4,663.65</u>	<u>5,732.00</u>	<u>15,046.46</u>	<u>18,291.95</u>

RECONCILIATION DECEMBER 31, 1972

Balance December 31, 1972 .....	4,663.65	5,732.00	15,046.46	18,291.95
Charges in 1973 .....	.....	.....	.....	.....
Credits in 1973 .....	<u>4,626.70</u>	<u>34.00</u>	<u>3,058.96</u>	<u>1,675.55</u>
Balance July 31, 1973 .....	36.95	5,698.00	11,987.50	16,618.40
Balance Verified per Detail .....	<u>.....</u>	<u>5,678.00</u>	<u>11,981.50</u>	<u>16,618.10</u>
DIFFERENCES — Detail Over or Short°	\$ 36.95	\$ 20.00°	\$ 6.00°	\$ 1.70

## MANCHESTER

## COLLECTOR'S DEPARTMENT

Ended December 31, 1972

## SCHEDULE 2

1 9 7 1				1 9 7 2	
1969	1970	Property	Resident	Property	Resident
<u>\$26,067.25</u>	<u>\$240,655.13</u>	<u>\$1,710,572.38</u>	<u>\$197,390.00</u>		
				\$23,218,846.45	\$460,050.00
				23,376.90	
6.00	8,099.24	500.47	22,420.00	16,013.10	7,880.00
<u>38,190.27</u>		<u>34,095.17</u>	<u>160.00</u>		
<u>38,196.27</u>	<u>248,754.37</u>	<u>34,595.64</u>	<u>22,580.00</u>	<u>23,258,236.45</u>	<u>467,930.00</u>
<u>64,263.52</u>	<u>248,754.37</u>	<u>1,745,168.02</u>	<u>219,970.00</u>	<u>23,258,236.45</u>	<u>467,930.00</u>
308.35	450.00	1,560,383.76	106,850.00	21,514,238.11	314,720.00
<u>38,190.27</u>	<u>8,251.63</u>	<u>184,086.98</u>	<u>70,330.00</u>	<u>43,040.89</u>	<u>7,180.00</u>
				175,115.68	
<u>38,498.62</u>	<u>8,701.63</u>	<u>1,744,470.74</u>	<u>177,180.00</u>	<u>21,732,394.68</u>	<u>321,900.00</u>
<u>\$25,764.90</u>	<u>\$240,052.74</u>	<u>\$ 697.28</u>	<u>\$ 42,790.00</u>	<u>\$ 1,525,841.77</u>	<u>\$146,030.00</u>
TO JULY 31, 1973					
25,764.90	240,052.74	697.28	42,790.00	1,525,841.77	146,030.00
3,856.78	15,219.36	5,458.33	70.00	15,674.64	16,400.00
<u>15,082.38</u>	<u>15,379.36</u>	<u>5,619.69</u>	<u>1,620.00</u>	<u>1,540,819.52</u>	<u>104,780.00</u>
14,539.30	239,892.74	535.92	41,240.00	696.89	57,650.00
<u>14,547.30</u>	<u>239,890.56</u>	<u>536.78</u>	<u>41,240.00</u>	<u>696.89</u>	<u>57,650.00</u>
\$ 8.00	\$ 2.18*	\$ .86	\$ .....	\$ .....	\$ .....

CITY OF MANCHESTER  
 STATEMENT OF TAX TITLES AND TAX DEEDS  
 For the Year Ended December 31, 1972  
 EXHIBIT A — SCHEDULE 3

	Tax Titles	Tax Deeds
Balance January 1, 1972 .....	\$249,081.39	\$5,828.69
<i>Charges in 1972</i>		
Taxes Paid by City .....	237,008.26	
Adjustments .....	.18	
	237,008.44	
Transfer from Tax Titles .....		4,142.94
	486,089.83	9,971.63
<i>Credits in 1972</i>		
Cash .....	267,525.66	18.64
Abatements .....	19,886.55	
Transfer to Tax Deeds .....	4,142.94	
	291,555.15	18.64
BALANCE DECEMBER 31, 1972 .....	\$194,534.68	\$9,952.99

CITY OF MANCHESTER  
SUMMARY OF DEPARTMENTAL ACCOUNTS  
RECEIVABLE  
For the Year Ended December 31, 1972  
EXHIBIT A — SCHEDULE 4

Department	Balance January 1, 1972	Charges	Credits	Balance December 31, 1972
Traffic .....	\$ 501.50	\$ 4,041.96	\$ 2,869.77	\$ 1,673.69
Highway .....	18,769.64	114,419.63	124,676.73	8,512.54
School .....	309,677.71	995,820.85	1,188,078.29	117,420.27
Manchester Airport				
Authority .....	5,505.85	89,210.52	85,665.10	9,051.27
Parks and Recreation		3,610.36	3,610.36	
TOTALS .....	\$334,454.70	\$1,207,103.32	\$1,404,900.25	\$136,657.77

CITY OF  
SCHEDULE OF  
For the Year Ended  
EXHIBIT A —

	Zone 1	Zone 2	Zone 3
Balance January 1, 1972 .....	\$ 829.94	\$ 4,043.47	\$ 18,869.79
Accounts Rendered 1972:			
First Quarter .....	111,286.06	116,360.55	85,229.13
Second Quarter .....	101,526.39	114,665.78	88,881.58
Third Quarter .....	103,930.46	119,532.74	94,742.58
Fourth Quarter .....	126,620.85	143,839.81	100,978.90
Corrections and Reclassification	620.63	1,217.99	1,224.16
Total Charges .....	443,984.39	495,616.87	371,056.35
Total Charges and Balances .....	444,814.33	499,660.34	389,926.14
Credits in 1972:			
Cash .....	443,401.65	494,531.98	369,024.17
Abatements and Adjustments ....	2,550.70	1,385.36	1,817.11
Total Credits .....	445,952.35	495,917.34	370,841.28
BALANCE DECEMBER 31, 1972	<u>\$—1,138.02</u>	<u>\$ 3,743.00</u>	<u>\$ 19,084.86</u>

## MANCHESTER

## WATER WORKS

December 31, 1972

## SCHEDULE 5

Zone 4	Industrial	Building	Miscellaneous	Fire Protection Charges	Extension Receivable	Total
\$ 14,841.57	\$ 5,759.27		\$ 27,576.58			\$ 71,920.62
28,196.19	70,194.67	\$ 521.00	75,727.88	\$14,405.00	\$ 4,301.75	506,222.23
30,271.46	80,365.55	450.00	69,435.22	13,925.60	5,280.89	504,802.47
35,000.66	81,531.58	1,149.00	124,292.82	14,128.00	3,291.01	577,598.85
31,624.70	85,989.52	322.50	108,422.27	14,656.26	1,762.73	614,217.54
374.84	4,161.35	.....	.....	889.17	.....	8,488.14
125,467.85	322,242.67	2,442.50	377,878.19	58,004.03	14,636.38	2,211,329.23
140,309.42	328,001.94	2,442.50	405,454.77	58,004.03	14,636.38	2,283,249.85
118,433.09	306,376.25	2,442.50	350,906.07	56,729.47	14,636.38	2,156,481.56
538.48	9,306.75	.....	5,761.16	1,268.96	.....	22,628.52
118,971.57	315,683.00	2,442.50	356,667.23	57,998.43	14,636.38	2,179,110.08
\$ 21,337.85	\$ 12,318.94	\$.....	\$ 48,787.54	\$ 5.60	\$.....	\$ 104,139.77



CITY OF MANCHESTER  
SCHEDULE OF LIABILITIES  
As at December 31, 1972  
EXHIBIT A — SCHEDULE 6

<i>REVENUE ACCOUNTS</i>		Amount
Mayor .....	\$	1,449.93
Coordinator of Resources and Development .....		582.59
Finance .....		8,303.55
Parking Meters .....		2,396.99
Tax Collector .....		1,555.10
Assessors .....		4,044.82
City Solicitor .....		663.01
City Clerk .....		3,403.37
Elections .....		12.76
Registrars .....		178.04
Planning Board .....		2,208.74
Housing Code .....		1,376.33
Zoning Board of Adjustment .....		64.89
Industrial Council .....		2,822.43
Personnel .....		982.81
Civil Defense .....		1,755.53
City Hall .....		1,493.76
Public Comfort Station .....		360.13
City Hall Annex .....		856.59
Police .....		53,662.89
Regional Law Enforcement .....		570.40
District Court .....		2,630.98
Public Prosecutor .....		205.84
Probation .....		1,678.71
Fire .....		60,922.21
Fire Prevention Program .....		90.00
Sealer of Weights and Measures .....		259.66
Health .....		7,453.25
GMCCA Nursing .....		183.40
City Physician .....		207.25
Model Cities Dental Program .....		4,402.03
Building .....		2,658.64
Maintenance .....		8,592.21
Permanent Improvements .....		13,312.83
Traffic .....		9,518.96
Highway .....		136,328.48
Incinerator Repairs .....		994.01
Street Lighting .....		29,818.63
Administration and Outside Relief .....		61,892.86

CITY OF MANCHESTER  
SCHEDULE OF LIABILITIES

As at December 31, 1972

EXHIBIT A — SCHEDULE 6 — *Concluded*

<i>REVENUE ACCOUNTS</i>		Amount
Old Age Assistance .....		141,559.24
School .....		143,780.46
Junior High Youth Development .....		1,621.16
Dual Enrollment .....		3,017.76
Title I .....		32,674.47
Title II .....		334.40
Adult Basic Education .....		1,977.49
SCOVOL .....		1,572.13
Career Opportunities Program .....		13,049.92
Program for the Deaf .....		5,285.31
Vocational Education .....		6,011.58
Beanade .....		200.00
New School Planning Project .....		7,041.62
Model City Family Educational Services .....		3,719.27
M. C. School — Recycled .....		317.73
Library .....		11,784.66
Airport Authority .....		6,365.48
Parks and Recreation .....		24,140.81
Parks and Recreation — Model Cities .....		5,076.82
Pensions .....		11,619.05
Teachers' State Pension .....		93,996.15
Social Security .....		143,546.54
Fire Insurance on Public Buildings .....		49,504.00
Refunds .....		274.07
Civic Contributions .....		497.00
Incidentals .....		6,966.74
Capital Reserve .....		88,397.46
1972 Recreation Development .....		1,667.00
Emergency Employment Act Grant #5 .....		4,662.24
Emergency Employment Act Grant #6 .....		2,452.48
Youth Service Program .....		3,376.95
Bradford Young House .....		940.00
Driver Safety Fund .....		85.00
Water .....		95,197.11
Cemetery .....		13,555.45
Model Cities .....		46,969.66
Total Accrual for the Year Ended December 31, 1972 .....		\$1,403,131.82
Balance of 1971 Accrual .....		2,400.00
<b>TOTAL LIABILITIES .....</b>		<b>\$1,405,531.82</b>

CITY OF MANCHESTER  
SUMMARY OF REVENUE APPROPRIATION ACCOUNT  
For the Year Ended December 31, 1972

EXHIBIT A — SCHEDULE 7

---



---

Balance Brought Forward From 1971 .....	\$	931,829.72
---	----	------------

*Add*

Appropriation .....	\$32,560,743.24	
Corrections and Transfers .....	1,377.30	
Cash Receipts .....	5,906,118.68	
Water Department Cash Receipts .....	2,156,481.56	
Accounts Receivable Billings .....	202,991.24	
Transfer from Estimated Revenue .....	1,061.15	
		40,828,773.17
		41,760,602.89

*Deduct*

Cash Disbursements .....	38,637,137.65	
Accounts Payable December 31, 1972 ....	1,403,131.82	
Abatements .....	337,266.61	
Correction of Bill Sheet Charges .....	79,302.23	
Unexpended Balances .....	572,995.22	
Discounts .....	175,115.68	
Transfer 1972 Charges from 1971 .....	7,108.25	
Transfer Estimated Revenue .....	222.00	
		41,212,279.46

---



---

BALANCE CARRIED FORWARD TO 1973

(Exhibit A) .....	\$	548,323.43
-------------------	----	------------

---



---

CITY OF MANCHESTER  
STATEMENT OF REVENUE OF 1972 AND  
PRIOR YEARS

For the Year Ended December 31, 1972

EXHIBIT A — SCHEDULE 8

---



---

Balance January 1, 1972 .....	\$ 424,623.13
-------------------------------	---------------

*Add Revenue Credits*

Cash Receipts .....	\$ 59,714.42	
Additional Tax Warrants .....	12,851.47	
Corrections of Accounts Receivable Charges ....	872.06	
Adjustment of Resident and Head Taxes .....	406.18	
Adjustment of Prior Years Teachers' Retirement .....	1,088.80	
Excess Budgetary Credits Over Appropriations (Schedule 8A) .....	748,577.15	
		823,510.08

---

Total Credits .....	1,248,133.21
---------------------	--------------

*Deduct Revenue Charges*

Cash Disbursements .....	145.05	
Accounts Receivable Abatements .....	3,469.69	
Correction of Revenue of Prior Years .....	135.40	
Transfer to 1972 Budget .....	191,415.61	
Transfer to Parks and Recreation and Maintenance per Resolution by Board of Mayor and Aldermen .....	27,161.00	

---

Total Charges .....	222,326.75
---------------------	------------

---

BALANCE DECEMBER 31, 1972 (EXHIBIT A) .....	\$1,025,806.46
---	----------------

---



---

CITY OF MANCHESTER  
STATEMENT OF REVENUE OF 1972  
For the Year Ended December 31, 1972  
EXHIBIT A — SCHEDULE 8A

*Budgetary Credits*

## Current Year Tax Warrant:

Property Taxes .....	\$23,218,846.45
Resident Taxes .....	253,027.50
National Bank Stock Tax .....	23,376.90

Transfer from Revenue of 1971 and Prior Years .....	\$23,495,250.85 191,415.61
--	-------------------------------

Estimated Revenue .....	7,788,419.59
-------------------------	--------------

Add Excess Actual Revenue Over Budgetary Estimate (Schedule 8B) .....	399,054.73
---	------------

8,187,474.32

Unexpended Appropriation Balances .....	581,238.54
Less Appropriation Overdrafts .....	—8,243.32

572,995.22

Revenue Sharing .....	1,083,976.94
Less Revenue Sharing Due from Federal Government .....	—248,503.94

835,473.00

Total Budgetary Credits .....	33,282,609.00
-------------------------------	---------------

*Budgetary Appropriations*

Appropriations .....	31,502,412.23
Hillsborough County Tax .....	1,058,311.01

32,560,743.24

*Other Credits*

## Additional Warrants:

Property Taxes .....	16,013.10
Resident Taxes .....	4,312.00
Income from Invested Funds .....	1,809.17
Model City Reimbursements .....	4,577.12

26,711.39

EXCESS BUDGETARY AND OTHER CREDITS OVER APPROPRIATIONS REVENUE OF 1972 AND PRIOR YEARS (Schedule 8) .....	\$ 748,577.15
---	---------------

CITY OF MANCHESTER  
STATEMENT OF ESTIMATED REVENUE  
For the Year Ended December 31, 1972  
EXHIBIT A — SCHEDULE 8B

---



---

Budgetary Estimate .....	\$7,788,419.59
Cash Receipts (See Exhibit E) .....	\$7,084,631.46
1972 Sunday Permits Collected in 1971 .....	53,684.77
Accounts Receivable Billing:	
School .....	\$995,654.43
Recreation and Aviation .....	3,129.11
Airport Authority .....	85,655.37
Highway .....	17,380.00
Traffic .....	337.07
	<hr/>
	1,102,155.98
Miscellaneous Credits	
and Reclassifications .....	1,605.60
	<hr/>
	8,242,077.81
<i>Deduct Other Charges</i>	
Abatements of Accounts Receivable	15,018.21
City Share Sale of Lots and Graves	38,272.00
Miscellaneous Charges and	
Reclassifications .....	252.13
Transfer to Revenue	
Appropriations .....	1,061.15
	<hr/>
	54,603.49
	<hr/>
	8,187,474.32
	<hr/>
EXCESS ACTUAL REVENUE OVER BUDGETARY	
ESTIMATE (EXHIBIT A — SCHEDULE 8A) .....	\$ 399,054.73

---



---

## CITY OF MANCHESTER

## BALANCE SHEET

*Non-Revenue Accounts*

As at December 31, 1972

## EXHIBIT B

---

---

ASSETS

Cash in Bank .....	\$1,899,726.12
Loans Authorized .....	8,890,000.00
	<hr/>
TOTAL ASSETS .....	\$10,789,726.12

## LIABILITIES

Accounts Payable and Accruals .....	209,992.95
Unexpended Non-Revenue Appropriations (EXHIBIT H) .....	10,579,733.17
TOTAL LIABILITIES .....	\$10,789,726.12

---

---



CITY OF MANCHESTER  
BALANCE SHEET  
GENERAL INDEBTEDNESS  
As at December 31, 1972  
EXHIBIT C

---

---

ASSETS

Net Bonded Debt — Balancing Account:

Bonds .....	38,409,000.00
Notes .....	400,000.00

TOTAL ASSETS .....	<u>\$38,809,000.00</u>
--------------------	------------------------

LIABILITIES

Serial Bonds and Notes:

Highway Loans .....	518,344.73
Sewerage and Drainage Loans .....	2,882,200.26
Bridge Loans .....	1,040,492.92
Recreation Loans .....	504,917.66
Fire Equipment Loans .....	1,415,873.41
School Loans .....	14,133,615.01
Pearl Street Project .....	213,128.85
Spruce Street Redevelopment Project .....	270,334.95
Municipal Airport Loans .....	169,751.84
Ice Skating Arena .....	287,078.56
Parks and Playgrounds .....	108,393.56
Library .....	4,938.39
Construction Flat Iron Project .....	729,246.37
Downtown 1A Redevelopment Project .....	180,000.00
Brown Avenue Industrial Project .....	662,576.69
Amoskeag Millyard Project .....	3,363,314.16
Water Permanent Improvements .....	390,000.00
Land Acquisition Loans .....	235,000.00
New Automotive Equipment Loans .....	214,893.60
ELCEE Housing Project .....	58,437.51
Civic Center Project .....	1,155,000.00
Piscataquog River Open Space Project .....	47,449.86

CITY OF MANCHESTER  
BALANCE SHEET  
GENERAL INDEBTEDNESS  
As at December 31, 1972  
EXHIBIT C

---

---

LIABILITIES *Concluded*

Acquisition and Improvements Hillsborough		
County Court House and Improvements		
City Hall .....	59,312.32	
Water (HUD) Project .....	1,910,000.00	
The Hampshire Plaza Project .....	4,965,000.00	
Access Road to Parker-Varney School .....	130,000.00	
East Industrial Park .....	32,975.21	
Grenier Field Industrial Park .....	976,724.14	
Reconstruction of South Willow Street .....	1,750,000.00	
		<hr/>
Total Bonds .....		38,409,000.00
Traffic Building Notes .....	20,000.00	
Water Pollution Notes .....	190,000.00	
Departmental Equipment and Kelley Falls		
Bridge .....	190,000.00	
		<hr/>
Total Notes .....		400,000.00
		<hr/>
TOTAL LIABILITIES (EXHIBIT C - SCHEDULE 1)....		\$38,809,000.00

---

---

# SCHEDULE OF BONDS AND NOTES OUTSTANDING

As at December 31, 1972

## EXHIBIT C — SCHEDULE 1

### CITY OF MANCHESTER

53

Description	Date of Issue	Date of Maturity	Years	Rate	Original Amount	Outstanding December 31, 1972
Highway and Sewer Construction ..	Sept. 1, 1953	Sept. 1, 1972	20	2.1%	\$ 200,000.00	\$ 10,000.00
New Bridges .....	Sept. 1, 1953	Sept. 1, 1973	20	2.1%	600,000.00	30,000.00
Sewer Construction .....	Sept. 1, 1954	Sept. 1, 1973-74	20	1.8%	100,000.00	10,000.00
School Construction .....	Sept. 1, 1954	Sept. 1, 1973-74	20	1.8%	750,000.00	70,000.00
New Sewer and Highway .....	Nov. 1, 1955	Nov. 1, 1973-75	20	2.4%	110,000.00	15,000.00
School Construction .....	Nov. 1, 1955	Nov. 1, 1971-75	20	2.4%	430,000.00	60,000.00
School Construction and Improvement .....	Oct. 1, 1958	Oct. 1, 1973-78	20	3.25%	1,100,000.00	330,000.00
New Memorial High School .....	Sept. 1, 1959	Sept. 1, 1973-79	20	3.6%	2,800,000.00	980,000.00
Municipal Improvements .....	May 1, 1960	May 1, 1973-80	20	3.5%	1,040,000.00	416,000.00
Municipal Improvements and Equipment .....	Sept. 1, 1961	Sept. 1, 1973-81	20	3.4%	960,000.00	432,000.00
Municipal Improvements and Equipment .....	Sept. 1, 1961	Sept. 1, 1973-81	20	3.4%	550,000.00	243,000.00
Municipal Improvements Loan .....	Nov. 1, 1962	Nov. 1, 1973-82	20	2.9%	1,095,000.00	545,000.00
Permanent Public Improvement and Equipment .....	Dec. 1, 1963	Dec. 1, 1973-83	20	3.1%	698,000.00	383,000.00
Permanent Public Improvements ...	Dec. 1, 1963	Dec. 1, 1973	10	3.1%	575,000.00	55,000.00
Schools .....	Nov. 1, 1965	Nov. 1, 1973-84	19	3.4%	7,500,000.00	4,735,000.00
Permanent Improvements and Equipment .....	Nov. 1, 1965	Nov. 1, 1973-85	20	3.4%	1,725,000.00	1,000,000.00
Urban Redevelopment .....	Nov. 1, 1965	Nov. 1, 1973-84	19	3.4%	300,000.00	180,000.00
New Sewers .....	April 1, 1967	April 1, 1973-82	15	3.5%	350,000.00	200,000.00
Millyard Urban Renewal Project, Brown Avenue Industrial Park ..	April 1, 1967	April 1, 1973-82	15	3.5%	1,630,000.00	1,080,000.00
Water Improvements .....	April 1, 1967	April 1, 1973-82	15	3.5%	540,000.00	390,000.00
Schools .....	Aug. 1, 1967	Aug. 1, 1973-82	15	3.9%	2,000,000.00	1,325,000.00
Schools .....	Feb. 1, 1968	Feb. 1, 1973-83	15	4.125%	4,000,000.00	2,920,000.00

## SCHEDULE OF BONDS OUTSTANDING

## EXHIBIT C — SCHEDULE 1 — Concluded

54

## ANNUAL OFFICIAL REPORT

Description	Date of Issue	Date of Maturity	Years	Rate	Original Amount	Outstanding December 31, 1971
Land Acquisition .....	Oct. 1, 1968	Oct. 1, 1973-78	10	4.2%	395,000.00	235,000.00
Public Improvements and Equipment .....	Oct. 1, 1968	Oct. 1, 1973-83	15	4.2%	425,000.00	305,000.00
Public Improvements and Equipment .....	Oct. 1, 1968	Oct. 1, 1973-83	15	4.2%	705,000.00	505,000.00
Bridge, Sewerage and Drainage .....	Oct. 1, 1968	Oct. 1, 1973-83	15	4.2%	2,100,000.00	1,540,000.00
Public Improvements .....	May 1, 1969	May 1, 1973-79	10	4.7%	960,000.00	660,000.00
Schools .....	May 1, 1969	May 1, 1973-79	10	4.7%	2,600,000.00	1,820,000.00
Fire Station .....	May 1, 1970	May 1, 1973-75	5	5.7%	2,100,000.00	1,260,000.00
Public Improvements .....	May 1, 1970	May 1, 1973-75	5	5.7%	1,745,000.00	1,035,000.00
Urban Renewal .....	May 1, 1970	May 1, 1973-75	5	5.7%	1,930,000.00	1,155,000.00
Water (HUD) Project .....	Oct. 1, 1970	Oct. 1, 1973-90	20	5.75%	2,130,000.00	1,910,000.00
The Hampshire Plaza Project .....	Mar. 1, 1971	Mar. 1, 1973-91	20	4.75%	5,230,000.00	4,965,000.00
Redevelopment Bonds (Millyard-Grenier Field) .....	Oct. 1, 1971	Oct. 1, 1973-91	20	5.2%	2,030,000.00	1,925,000.00
Schools .....	Oct. 1, 1971	Oct. 1, 1973-91	20	5.2%	1,365,000.00	1,295,000.00
Public Improvements .....	Oct. 1, 1971	Oct. 1, 1973-91	20	5.2%	605,000.00	570,000.00
Permanent Improvements and Development .....	Aug. 1, 1972	Aug. 1, 1973-87	15	4.5%	3,820,000.00	3,820,000.00
Total Bonds .....					38,409,000.00	
<i>Notes Payable</i>						
Traffic Building .....	Sept. 1, 1968	Oct. 1, 1973	5	3.79%	100,000.00	20,000.00
Departmental Equipment and Kelley Falls Bridge .....	Sept. 1, 1969	Sept. 1, 1973-74	5	5.75%	475,000.00	190,000.00
Water Pollution .....	Dec. 1, 1970	Dec. 1, 1973-75	5	4.25%	330,000.00	190,000.00
Total Notes .....						400,000.00
TOTAL BONDS AND NOTES .....						\$38,809,000.00

CITY OF MANCHESTER

STATEMENT OF BONDS AND NOTES AUTHORIZED AND ISSUED

During the Year Ended December 31, 1972

EXHIBIT C — SCHEDULE 2

Description	Date of Issue	Date of Maturity	Years	Interest Rate	Amount Authorized and Issued	Sold At	Accrued Interest and Premium	Total Cash Received
Public Improvements and Redevelopment Bonds .....	Aug. 1, 1972	Aug. 1, 1973-87	15	4.5%	\$3,820,000.00	100.4041	\$35,968.12	\$3,855,968.12

CITY OF MANCHESTER  
BALANCE SHEET  
TRUST AND INVESTMENT FUNDS  
As at December 31, 1972  
EXHIBIT D

Schedule Number	ASSETS	
	<i>Cemetery Trust Funds</i> (Perpetual and Special Care)	
	Cash in Banks:	
	Amoskeag Savings Bank .....	\$ 266,687.57
	Merchants Savings Bank .....	118,616.41
	Amoskeag National Bank .....	53,400.99
1	Total Cash .....	438,704.97
2	Investments .....	1,730,571.01
	Total Cemetery Trust Funds .....	\$2,169,275.98
	<i>Other Funds</i>	
	Cash in Banks:	
	The Manchester Bank .....	56,767.74
	Merchants Savings Bank .....	27,477.64
	Amoskeag Savings Bank .....	7,350.47
3	Total Other Funds — Cash .....	91,595.85
	<i>Library Trust Funds</i>	
	Cash on Hand and in Bank .....	3,264.09
	Cash in Savings Accounts:	
	Amoskeag Savings Bank \$ 18,417.33	
	The Manchester Bank .... 27,158.87	
	Merchants Savings Bank 261,005.66	
		306,581.86
		309,845.95
	Cash in Custody of the City	
	Finance Officer .....	10,519.60
4	Total Cash .....	320,365.55
5	Securities .....	16,515.23
	Equity in Kennard Building .....	50,000.00
	Total Library Trust Funds — Assets .....	386,880.78
	TOTAL ASSETS .....	\$2,647,752.61

CITY OF MANCHESTER  
BALANCE SHEET  
TRUST AND INVESTMENT FUNDS  
As at December 31, 1972  
EXHIBIT D — *Continued*

---

---

LIABILITIES

*Perpetual Care*

Pine Grove Cemetery .....	\$1,660,346.53
Valley Cemetery .....	139,975.34
Piscataquog Cemetery .....	33,183.50
Merrill Cemetery .....	10,883.40
Amoskeag Cemetery .....	4,854.51
Stowell Cemetery .....	1,911.31

---

\$1,851,154.59

*Special Care*

Pine Grove Cemetery .....	283,383.52
Valley Cemetery .....	30,139.13
Piscataquog Cemetery .....	1,214.72
Merrill Cemetery .....	309.93
Amoskeag Cemetery .....	548.15
Stark Park .....	2,525.94

---

318,121.39

---

\$2,169,275.98

*Other Funds*

Fire Damage Replacement .....	61,799.74
Clinton H. Scovell Fund .....	7,350.47
Herrick Fund .....	2,065.66
Nathan P. Hunt — Children's Fund .....	7,892.49
Nathan P. Hunt — School Prize .....	5,170.47
Clara N. Brown Fund .....	1,168.66
Honor Roll .....	334.81
Beautification Fund .....	5,813.55

---

91,595.85

*Library Funds*

James Lidell Amott Fund .....	4,226.99
B'nai B'rith .....	201.76
Frank P. Carpenter Fund .....	34,805.28
Mrs. Georgia B. Carpenter Fund .....	13,825.97
Chaminade Cash Fund .....	985.89
Daniel Clark Fund .....	11,643.01
Oliver Dean Fund .....	15,452.64



CITY OF MANCHESTER  
BALANCE SHEET  
TRUST AND INVESTMENT FUNDS

As at December 31, 1972

EXHIBIT D — *Concluded*

---

---

Ruth C. Dudley Fund .....	804.39
Eliza A. Eaton Fund .....	5,621.94
Mary E. Elliot Fund .....	3,377.04
John Hosley Fund Income Account .....	31.94
John Hosley Fund .....	5,259.43
Agnes R. Hunt Fund .....	16,605.02
Edwin F. Jones Fund .....	6,981.35
Nora Kennard Jones Fund .....	200,289.42
Mary C. Manning Fund .....	26,173.62
Helene M. McAllaster Fund .....	4,212.50
Moody Currier Fund .....	5,260.17
Michael Prout Fund .....	11,521.20
Shakespeare Fund .....	739.93
Emily A. Smith Fund .....	8,126.98
Mary M. Tolman Fund .....	2,957.81
Frank H. Waters Fund .....	4,512.41
Unexpended Balance — Various Cash Funds	3,264.09
	<hr/>
	386,880.78
TOTAL LIABILITIES .....	<hr/>
	\$2,647,752.61

---

---

## CITY OF MANCHESTER

## SCHEDULE OF CEMETERY TRUST FUNDS — CASH

As at December 31, 1972

## EXHIBIT D — SCHEDULE 1

---

---

*Amoskeag Savings Bank*

Book No. 68808 .....	\$27,716.84	
Book No. 313767 .....	97,399.81	
Book No. 313766 .....	82,613.61	
Book No. 346331 .....	58,957.31	
		<hr/>
		\$266,687.57

*Merchants Savings Bank*

Book No. 60423 .....	1,300.11	
Book No. 98298 .....	24,848.37	
Book No. 98299 .....	19,997.27	
Book No. 124358 .....	51,050.09	
Book No. 124357 .....	19,587.56	
Book No. 1-131971 .....	1,833.01	
		<hr/>
		118,616.41

Amoskeag National Bank and Trust Co. ....	53,400.99	
		<hr/>

TOTAL CASH (EXHIBIT D) .....	\$438,704.97	
------------------------------	--------------	--

---

---

CITY OF MANCHESTER  
ANALYSIS OF INVESTMENTS  
As at December 31, 1972  
EXHIBIT D — SCHEDULE 2

---

---

Bonds .....	\$ 516,093.75
U. S. Treasury Notes and Bonds .....	153,900.00
Stocks .....	813,407.49
Veterans Administration Loan .....	168,801.43
Land — Brown Avenue .....	78,368.34
<hr/>	
TOTAL INVESTMENTS .....	\$1,730,571.01

---

---

CITY OF MANCHESTER  
SCHEDULE OF OTHER FUNDS — CASH

As at December 31, 1972

EXHIBIT D — SCHEDULE 3

	Book Number	Balance January 1, 1972	Deposits	With- drawals	Balance December 31, 1972
<i>Fire Damage Replacement Fund</i>					
The Manchester Bank .....	275-318	\$44,479.51	\$ 5,824.12	\$ 2,583.76	\$47,719.87
Merchants Savings Bank .....	52055	13,390.17	689.70		14,079.87
<i>Herrick Fund</i>					
The Manchester Bank .....	275-319	1,974.95	90.71		2,065.66
<i>Nathan P. Hunt Fund</i>					
Children's Entertainment: Merchants Savings Bank .....	29664	7,505.88	386.61		7,892.49
<i>Nathan P. Hunt Fund</i>					
School Prize: Merchants Savings Bank .....	29665	4,917.21	253.26		5,170.47
<i>Clara N. Brown</i>					
The Manchester Bank .....	275-320	1,386.48	61.77	279.59	1,168.66

CITY OF MANCHESTER  
 SCHEDULE OF OTHER FUNDS — CASH  
 As at December 31, 1972  
 EXHIBIT D — SCHEDULE 3 *Concluded*

	Book Number	Balance January 1, 1972	Deposits	With- drawals	Balance December 31, 1972
<i>Clinton H. Scovell Trust Fund</i>					
Amoskeag Savings Bank .....	327212	8,917.27	10,087.20	11,654.00	7,350.47
<i>Honor Roll</i>					
Merchants Savings Bank .....	65411	318.43	16.38		334.81
<i>Beautification Fund</i>					
The Manchester Bank .....	262-189	6,477.38	286.17	950.00	5,813.55
TOTAL OTHER FUNDS — CASH .....		\$89,367.28	\$17,695.92	\$15,467.35	\$91,595.85

# SCHEDULE OF LIBRARY TRUST FUNDS — CASH IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1972

## EXHIBIT D — SCHEDULE 4

	Book Number	Balance January 1, 1972	Interest and Other Deposits	With- drawals	Balance December 31, 1972
<i>James Lidell Arnott Fund</i>					
The Manchester Bank .....	159-856	\$ 340.99	\$ 45.32		\$ 386.31
The Manchester Bank .....	704-183	1,622.17	168.68		1,790.85
<i>B'nai B'rith Fund</i>					
Merchants Savings Bank .....	1-131408	1,963.16	214.00		2,177.16
<i>Frank P. Carpenter Fund</i>					
Amoskeag Savings Bank .....	222579	7,947.37	409.19		8,356.56
The Manchester Bank .....	177-951	339.55	36.93		376.48
The Manchester Bank .....	704-182	4,482.14	380.29		4,862.43
Merchants Savings Bank .....	501893	15,885.75	916.06	\$ 264.80	17,537.01
<i>Mrs. Georgia B. Carpenter Fund</i>					
The Manchester Bank .....	165-491	29,654.81	1,742.47	264.80	31,132.48
The Manchester Bank .....	704-181	18.24	24.14		42.38
		10,125.44	677.92		10,803.36
<i>Chaminade Cash Fund</i>					
Merchants Savings Bank .....	39951	10,143.68	702.06		10,845.74
<i>Daniel Clark Fund</i>					
Merchants Savings Bank .....	501892	954.00	81.89	50.00	985.89
<i>Oliver Dean Fund</i>					
Amoskeag Savings Bank .....	94654	11,452.12	582.82	391.93	11,643.01
The Manchester Bank .....	16445	4,306.69	221.73		4,528.42
The Manchester Bank .....	704-180	66.58	24.04		90.62
Merchants Savings Bank .....	80076	4,550.17	307.93		4,858.10
		4,244.49	199.77		4,444.26
		13,167.93	753.47		13,921.40

CITY OF MANCHESTER  
 SCHEDULE OF LIBRARY TRUST FUNDS — CASH  
 IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES  
 As at December 31, 1972  
 EXHIBIT D — SCHEDULE 4

	Book Number	Balance January 31, 1972	Interest and Other Deposits	With- drawals	Balance December 1, 1972
<i>Ruth C. Dudley Fund</i>					
Amoskeag Savings Bank .....	197296	765.01	39.38		804.39
<i>Eliza A. Eaton Fund</i>					
Merchants Savings Bank .....	80469	5,369.18	252.76		5,621.94
<i>Mary E. Elliot Fund</i>					
Merchants Savings Bank .....	80077	3,421.43	176.11	220.50	3,377.04
<i>John Hosley Fund</i>					
Amoskeag Savings Bank .....	147827	30.36	1.58		31.94
<i>Agnes R. Hunt Fund</i>					
Merchants Savings Bank .....	52288	11,084.49	1,545.87		12,630.36
<i>Edwin F. Jones Fund</i>					
Merchants Savings Bank .....	80231	6,667.47	313.88		6,981.35
<i>Nora Kennard Jones Fund</i>					
Merchants Savings Bank .....	37554	148,000.22	9,113.85	6,824.65	150,289.42
<i>Mary C. Manning Fund</i>					
Merchants Savings Bank .....	108544	24,996.85	1,176.77		26,173.62
<i>Helene M. McAllister Fund</i>					
Merchants Savings Bank .....	124126	4,204.45	197.71	189.66	4,212.50



<i>Michael Prout Fund</i>						
The Manchester Bank .....	100-664	459.64	53.13		512.77	
The Manchester Bank .....	704-179	2,797.06	226.39		3,023.45	
Amoskeag Savings Bank .....	106269	4,466.09	229.93		4,696.02	
Merchants Savings Bank .....	80101	1,251.40	58.90		1,310.30	
		8,974.19	568.35		9,542.54	
<i>Shakespeare Fund</i>						
The Manchester Bank .....	705-694	393.15	38.79	19.82	412.12	
<i>Emily A. Smith Fund</i>						
Merchants Savings Bank .....	80095	7,761.60	365.38		8,126.98	
<i>Mary M. Tolman Fund</i>						
Merchants Savings Bank .....	80674	2,824.82	132.99		2,957.81	
<i>Frank H. Waters Fund</i>						
Merchants Savings Bank .....	43429	4,309.57	202.84		4,512.41	
<i>Cash on Hand and in Bank</i>						
Smyth Fund Grant .....		211.97		176.30	35.67	
Special State Grant .....		4,350.06	2,500.00	3,621.64	3,228.42	
		4,562.03	2,500.00	3,797.94	3,264.09	
		\$300,700.52	\$20,904.73	\$11,759.30	\$309,845.95	
Total Library Trust Funds in Custody of Treasurer of Library Trustees .....						
				IN CUSTODY OF CITY FINANCE OFFICER		
<i>John Hosley Fund</i>						
Merchants Savings Bank .....	80258	5,259.30	259.43	259.30	5,259.43	
<i>Moody-Currier Fund</i>						
Amoskeag Savings Bank .....	123865	5,282.15	260.17	282.15	5,260.17	
		10,541.45	519.60	541.45	10,519.60	
Total Library Trust Funds in Custody of City Finance Officer .....						
		\$311,241.97	\$21,424.33	\$12,300.75	\$320,365.55	
TOTAL LIBRARY TRUST FUNDS — CASH .....						

CITY OF MANCHESTER  
SCHEDULE OF LIBRARY TRUST FUNDS —  
SECURITIES

As at December 31, 1972

EXHIBIT D — SCHEDULE 5

Description	Balance December 31, 1972
103 Shares American International Group .....	\$ 1,489.26
70 Shares American Telephone and Telegraph Company .....	1,726.53
3 Shares American Telephone and Telegraph Company 4.00 Pfd. Stock .....	150.00
700 Shares Manchester Gas Company .....	33.63
38 Shares Standard Oil Company of California .....	573.24
390 Shares The Manchester Corporation .....	12,540.57
TOTAL SECURITIES .....	\$16,515.23

CITY OF MANCHESTER  
CITY LIBRARY  
SCHEDULE OF APPROPRIATION RECEIPTS AND  
DISBURSEMENTS

For the Year Ended December 31, 1972

EXHIBIT D — SCHEDULE 6

	Appropriation Activity	Trust Funds
<i>Receipts and Appropriations:</i>		
Carried from 1971 .....	\$ 1,290.53	
City Appropriation .....	352,779.00	
Transfer .....	206.31	
Cash Receipts .....	724.32	
Interest — Savings Banks .....		\$14,931.38
Dividends .....		1,005.29
Kennard Building — Rent and Tax Abatement ..		2,231.06
Chaminade Fund .....		37.00
Special State Grant .....		2,500.00
B'nai B'rith .....		200.00
Total Receipts .....	355,000.16	20,904.73
<i>Expenditures</i>		
Payrolls .....	281,321.21	
Office Expense .....	2,236.02	634.95
Telephone .....	1,980.25	30.08
Service Agreements .....	495.00	
Postage .....	2,163.50	
Printing .....	1,047.70	
Insurance .....	440.00	
Micro Films and Photographs .....	1,106.11	1,866.00
Books .....	39,374.82	589.08
Duplicating Service .....	382.05	
Book Binding .....	1,299.54	
Subscriptions and Periodicals .....	4,340.39	401.41
Records and Music .....	623.28	
Freight and Storage .....	278.79	
Travel .....	55.00	

CITY OF MANCHESTER  
CITY LIBRARY  
SCHEDULE OF APPROPRIATION RECEIPTS AND  
DISBURSEMENTS

As at December 31, 1972

EXHIBIT D — SCHEDULE 6 *Concluded*

	Appropriation Activity	Trust Funds
<i>Expenditures — Concluded</i>		
Auto Repairs .....	376.47	
Gas and Oil .....	644.86	
Electricity and Gas .....	3,346.03	
Fuel Oil .....	3,770.14	
Building Material and Supplies .....	1,490.70	831.24
Contract Work .....	776.45	120.00
Miscellaneous .....	143.33	308.09
Furniture and Fixtures (Office) .....	80.36	1,579.00
Equipment .....	521.45	1,600.00
Maintenance and Repairs .....	358.56	451.95
Snow Removal .....	600.00	
Special Projects .....	2,554.88	
Landscaping .....		1,477.50
Library Association Dues .....		1,000.00
Work Study Program .....		990.00
Moody-Currier and John Hosley Trust Fund Expenditures .....	472.05	
Total Expenditures .....	352,278.94	11,759.30
Balance .....	2,721.22	9,145.43
Carried to 1973 .....	1,359.93	
Unexpended Balance .....	\$ 1,361.29	
INCREASE IN TRUST FUND BALANCE .....		\$ 9,145.53

## CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Year Ended December 31, 1972

*Revenue Accounts*

## EXHIBIT E

---

---

CASH RECEIPTS*Balance Sheet Accounts*

## Taxes: (Exhibit E — Schedule 1)

Property Taxes .....	\$23,074,896.52	
Poll Taxes — City .....	1,096.00	
Resident Taxes .....	421,570.00	
Tax Titles and Tax Deeds .....	267,544.30	
Penalty on Resident Taxes .....	11,067.00	
Head Taxes .....	920.00	
Cost on Head Taxes .....	91.00	
	<hr/>	\$23,777,184.82

*Accounts Receivable:*

Highway Department .....	119,369.75	
School Department .....	1,174,135.08	
Parks and Recreation Commission .....	3,610.36	
Manchester Airport Authority .....	85,165.10	
Traffic Department .....	2,869.77	
	<hr/>	1,385,150.06

## Water Works:

Accounts Receivable .....	2,156,481.56
---------------------------	--------------

Revenue of Prior Years .....	59,714.42
------------------------------	-----------

Revenue of 1972 .....	4,577.12
-----------------------	----------

Revenue of 1973 .....	35,318.60
-----------------------	-----------

Library Fines .....	5,950.92
---------------------	----------

Tailings Account .....	822.25
------------------------	--------

## Various Funds:

Credit Union .....	1,338,543.63
U. S. Savings Bonds .....	55,339.20
Cafeteria Fund .....	806,839.07
Firemen's Retirement Fund .....	157,858.35
Teachers' Retirement Fund .....	414,841.24
Education Association .....	53,326.79
Teachers' Tax Annuity .....	139,680.72
Police Retirement Fund .....	54,119.05
Withholding Tax .....	3,062,116.84
N. H. - Vt. Hospitalization .....	114,684.77
Manchester High Schools Athletic Fund .....	51,716.12
Social Security — Regular .....	371,483.23
Social Security — Teachers .....	413,389.92
Police Officers Guild .....	5,963.55
Police Relief Association .....	9,478.43
AFL-CIO Union Dues .....	14,644.50
United Fund .....	16,384.98

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Year Ended December 31, 1972

*Revenue Accounts*

EXHIBIT E

CASH RECEIPTS — <i>Continued</i>		
Water Employees Association .....	501.00	
Insurance .....	13,459.67	
Commuter Tax .....	1,545.61	
City Clerk — Petty Cash .....	1,200.00	
High School Athletics — Petty Cash .....	800.00	
Fire Damage Replacement Fund .....	2,583.76	
		7,100,500.43
Special Trust Funds:		
Edith Stark Fund .....	100.00	
Clinton H. Scovell Fund .....	8,910.00	
Clara M. Brown Ice Fund .....	279.59	
Beautification Fund .....	750.00	
		10,039.59
Bond Anticipation Notes .....	2,880,000.00	
Temporary Revenue Loans .....	19,000,000.00	
		21,880,000.00
City of Manchester Revenue Sharing .....		837,282.17
Total Balance Sheet Accounts .....		57,253,021.94
<i>Estimated Revenue</i>		
State of New Hampshire:		
Interest and Dividend		
Tax .....	\$ 275,784.09	
Weights and Measures ..	1,673.75	
Public School Children with Parents in Gov. ..	6,550.00	
Savings Bank Tax .....	176,025.68	
School Building Aid ....	292,656.67	
Rooms and Meals Tax ..	460,792.34	
School Maintenance and Operation .....	94,656.00	
TRA "B" Accelerated Program .....	34,440.00	
Business Profits Tax .....	3,305,959.12	
City Share Penalties ....	5,556.65	
City Share State Head Tax .....	58.50	
		4,654,152.80

CITY OF MANCHESTER  
 STATEMENT OF CASH RECEIPTS AND  
 DISBURSEMENTS  
 For the Year Ended December 31, 1972  
*Revenue Accounts*  
 EXHIBIT E

---

CASH RECEIPTS — *Continued*

---

Federal Housing Authority		
In Lieu of Taxes .....		27,689.98
Licenses:		
Dogs .....	8,986.00	
Amusements .....	4,887.75	
All Others .....	47,381.21	
Miscellaneous Receipts		
1971 .....	880.00	
Permits:		62,134.96
Automobiles 1971 .....	20,533.01	
Automobiles 1972 .....	1,030,697.63	
Marriage .....	3,564.00	
Sewers .....	2,513.75	
Sunday .....	3,194.50	
		1,060,502.89
Interest and Cost:		
Interest on Deferred Taxes	32,798.36	
Interest on Tax Titles		
Redeemed .....	15,435.98	
Cost on Deferred Taxes	2,233.20	
Cost on Tax Titles		
Redeemed .....	919.50	
Interest on Resident and		
Head Taxes .....	401.18	
Administrative Cost on		
Real Estate .....	4.00	
		51,792.22
District Court:		
Fines and Forfeits .....		228,183.82
School Department:		
Sale of Books and Supplies	368.13	
Telephone Collections ..	14.54	
		382.67
Parks and Recreation Commission:		
Municipal Golf Course ..	70,360.79	
Athletic Field .....	3,955.20	
J. F. K. Memorial		
Coliseum .....	66,115.70	
Miscellaneous and Other	2,744.24	
McIntyre Ski Area .....	53,471.85	
		196,647.78



CITY OF MANCHESTER  
 STATEMENT OF CASH RECEIPTS AND  
 DISBURSEMENTS  
 For the Year Ended December 31, 1972  
*Revenue Accounts*  
 EXHIBIT E

---

*Estimated Revenue — (Continued)*

Manchester Airport Authority .....	1,906.81
Myers Garage .....	8,133.55
Planning Board .....	782.00
Board of Assessors .....	368.00
Building Department .....	69,414.87
Fire Department .....	1,703.50
Health Department — Food Licenses ....	3,980.00
Civil Defense .....	4,683.32
Highway Miscellaneous .....	168.12
Probation Department .....	287.86
Law Suits .....	251.20
Elections .....	150.00
Library .....	5.10
Sale of Land .....	3,200.00

Police Department:

Miscellaneous .....	\$18,628.47
Beano .....	2,950.00
Miscellaneous (Bicycles, etc.) .....	3,636.07

25,214.54  
 8,400.00

Zoning Board of Adjustment .....

Cemetery Department:

Sale of Lots and Graves ..	34,560.00
Sale of Single Graves .....	15,440.00
Interments .....	37,821.00
Care of Lots and Graves ..	18.00
Cost of Deeds and Transfers	2.00
Miscellaneous .....	13,312.50

101,153.50

Miscellaneous:

Income from Invested Funds .....	235,711.62
Premium on Bonds and Notes .....	18,968.62
Accrued Interest on Bonds	20,532.50
Accrued Interest on Tax Anticipation .....	963.53
Commissions on Telephone	428.15
Parking Meters .....	296,737.55

573,341.97

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Year Ended December 31, 1972

*Revenue Accounts*

EXHIBIT E

---

---

CASH RECEIPTS — *Continued*

Total Cash Credited to Estimated Revenue .....	7,084,631.46	
	64,337,653.40	
REVENUE APPROPRIATIONS — RECEIPTS .....	5,906,118.68	
		70,243,772.08
<i>Transfers From Non-Revenue Appropriations</i>		
Reconstruction of South Willow Street ....	\$38,014.62	
New Highways .....	1,744.68	
Construction of Relief Sanitary Sewer .....	11,924.23	
Ray Brook — Tannery Brook and		
Youngsville Sanitary Sewer .....	10,990.73	
Cilley Road — Jewett to Mammoth Road	891.52	
Boynton Street Sidewalk Construction ....	7,219.78	
ELCEE Housing Project .....	1,189.77	
Correction of Bills .....	1,079.00	
		73,054.33
		70,316,826.41
Cash on Hand January 1, 1972 .....		713,707.82
TOTAL CASH RECEIPTS .....		\$71,030,534.23

---

---

## CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Year Ended December 31, 1972

*Revenue Accounts*

## EXHIBIT E

---

---

CASH DISBURSEMENTS*Balance Sheet Accounts*

Accounts Payable .....	\$ 1,330,296.93
Accounts Receivable Refund .....	220.37
Reserve for Head Taxes .....	1,375.00
Cost of State Head Tax .....	136.50
Taxes Bought by City:	
Tax Titles .....	237,008.26
Resident Tax Due State — 1971 .....	220.00
Reserve for Resident Tax .....	180,771.50
Taxes of 1969 to 1971 .....	80,360.68
Penalty on Resident Tax .....	11,061.00

*Various Funds:*

Manchester Education Association Dues .....	\$ 53,326.79
Manchester Water Employees Association .....	501.00
Employees' Credit Union .....	1,338,543.63
U.S. Savings Bonds .....	54,969.05
Police Retirement Fund .....	54,119.05
Firemen's Retirement Fund .....	157,858.35
Teachers' Retirement Fund .....	410,929.38
Withholding Taxes .....	3,062,116.84
N.H.-Vt. Hospitalization .....	112,050.61
High Schools Athletic Fund .....	47,415.71
High Schools Athletic Fund Petty Cash .....	1,200.00
United Fund .....	16,384.98
Social Security — Regular .....	360,819.85
Social Security — Teachers .....	402,424.31
AFL-CIO Union Dues .....	14,644.50
Police Relief Association .....	9,478.43
Insurance .....	13,318.02
Commuter Tax .....	1,545.61
Tax Sheltered Annuities .....	139,680.72
Police Officers Guild .....	5,963.55
City Clerk Petty Cash .....	1,500.00
Highway Petty Cash .....	25.00
Tailings .....	43.06
Beautification Fund .....	750.00
Fire Damage Replacement Fund .....	2,583.76
Library Fines .....	2,289.71

---

6,264,481.91

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Year Ended December 31, 1972

*Revenue Accounts*

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

*Balance Sheet Accounts* — continued

Other Funds:

Clinton H. Scovell Fund ..	8,910.00	
Clara M. Brown Ice Fund	279.59	
Edith Stark Fund .....	100.00	
		9,289.59
Cafeteria Funds .....	886,997.36	
Bond Anticipation Notes .....	1,560,000.00	
Temporary Loans .....	19,000,000.00	
Revenue of 1971 and Prior Years .....	145.05	
Estimated Revenue .....	38,356.23	
		9,289.59

Cash Disbursements Charged to Balance Accounts ..... \$29,600,720.38

*Revenue Appropriations* —

*Disbursements*

Payroll .....	20,929,762.23
Expenses .....	17,707,375.42
1973 Airport Bill Paid in 1972 .....	7,108.25
	38,644,245.90

Total Revenue Appropriations ..... 38,644,245.90

Transfers and Corrections of Non-Revenue Bills ..... 68,244,966.28  
 Cash on Hand December 31, 1972 ..... 75,288.03  
 ..... 2,710,279.92

TOTAL CASH DISBURSEMENTS ..... \$71,030,534.23

CITY OF MANCHESTER  
SUMMARY OF TAX COLLECTIONS  
For the Year Ended December 31, 1971  
EXHIBIT E — SCHEDULE 1

	T A X E S			
	Property	Poli	Resident	Total
Levy of 1965	\$ 168.30	\$ 48.00		\$ 216.30
Levy of 1966		94.00		94.00
Levy of 1967		118.00		118.00
Levy of 1968		184.00		184.00
Levy of 1969	106.35	202.00		308.35
Levy of 1970		450.00		450.00
Levy of 1971	1,560,383.76		\$106,850.00	1,667,233.76
Levy of 1972	21,514,238.11		314,720.00	21,828,958.11
	<u>\$23,074,896.52</u>	<u>\$1,096.00</u>	<u>\$421,570.00</u>	<u>\$23,497,562.52</u>
<i>State of New Hampshire Head Taxes</i>				
Levy of 1970 .....				920.00
<i>Taxes Redeemed</i>				
Tax Titles .....			267,525.66	
Tax Deeds .....			18.64	
			<u>267,544.30</u>	
<i>Interest</i>				
On Deferred Taxes .....			32,798.36	
On Tax Titles Redeemed .....			15,435.98	
On Resident Taxes .....			401.18	
			<u>48,635.52</u>	
<i>Cost and Penalties</i>				
On Deferred Taxes .....			2,233.20	
On Tax Titles Redeemed .....			919.50	
On Head Taxes .....			91.00	
Penalty on Resident Tax .....			11,067.00	
			<u>14,310.70</u>	
TOTAL .....				<u>\$23,828,973.04</u>

CITY OF MANCHESTER  
 STATEMENT OF CITY CLERK'S RECEIPTS  
 For the Year Ended December 31, 1972  
 EXHIBIT E — SCHEDULE 2

*Licenses\**

Motor Vehicle Permits .....	\$1,082,673.74	
Amusement, etc. ....	4,887.75	
Dog .....	8,986.00	
Sunday Miscellaneous .....	7,070.00	
		\$1,103,617.49

*Permits and Services*

Taxi, Job and Junk Dealers .....	447.50	
Marriages .....	3,564.00	
Corporations and Partnerships .....	49.00	
Sewers .....	2,513.75	
Financing Statements .....	6,788.00	
Terminations and Bills of Sale .....	554.50	
Titles .....	16,983.00	
		30,899.75

*Miscellaneous*

Public Comfort Station Certification, etc. ....	22,559.21
---	-----------

**TOTAL** ..... \$1,157,076.45

\* 1972 Receipts applicable to 1973 Revenue are shown as  
 "1973 Revenue collected in Advance" on the Balance Sheet.

## CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Year Ended December 31, 1972

*Non-Revenue Accounts*

## EXHIBIT F

---



---

Cash in Banks January 1, 1972 ..... \$3,252,685.43
*Cash Receipts*

Proceeds from Sale of Bonds .....	\$3,820,000.00
Amoskeag Millyard Interceptor Sewer ....	330,952.74
Airport Land Acquisition 9-27-018-05 ....	58,453.54
Airport ADAP Project 8-33-0011-01 .....	18,121.31
Water HUD Project WS-31 .....	462,303.00
Water Filtration Plant WS-NH-37 .....	444,411.51
Construction of Relief Sanitary Sewer ....	250.00
Reconstruction of South Willow Street ....	475.00
Construction of Storm and Sanitary Sewers	225.00
Ray Brook — Tannery Brook and Youngsville	
Sanitary Sewer .....	525.00
Construction Bridge — Granite at Quincy	
Street .....	5,159.16
Grenier Field Industrial Park .....	69.94
	<hr/>
	5,140,946.20

---

Total Receipts ..... 8,393,631.63
*Cash Disbursements*

## Highway:

Cilley Road — Jewett to Mammoth Road \$	525.34
ELCEE Housing Project .....	654.36
New Highways .....	2,419.14
Ray Brook — Tannery Brook and	
Youngsville Sanitary Sewer .....	179,896.02
Reconstruction of South Willow Street ....	516,716.53
Construction of Relief Sanitary Sewer .....	145,225.26
Water Pollution Abatement Program .....	161,975.40
Boynton Street Sidewalk Construction ....	7,818.07
Amoskeag Millyard Interceptor Sewer ....	469,008.17
	<hr/>
	1,484,238.29

## Bridge:

Construction Bridge — Granite at	
Quincy Street .....	37,268.92
Construction Nazaire Biron Bridge .....	260,000.00
	<hr/>
	297,268.92

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Ended December 31, 1972

*Non-Revenue Accounts*

EXHIBIT F

School:

Addition Central High School .....	1,000.00	
Additions and Renovations at Webster School .....	792.01	
Central High School Annex — Purchase	1,350,000.00	
Central High School Annex — Equipment	106,365.89	
Permanent Renovations .....	1,078.00	
		1,459,235.90

Parks and Recreation:

Maintenance Building .....	104,658.13	
Recreation Revelopment Program .....	21,901.13	
Urban Beautification .....	58,934.41	
		185,493.67

Airport Authority:

ADAP Project 8-33-0011-01 .....	19,934.74	
ADAP Project 8-33-0011-02 .....	34,162.54	
Land Acquisition 9-27-018-05 .....	2,363.72	
		56,461.00

Urban Renewal:

Construction Flat Iron Project .....	2,280.00	
Amoskeag Millyard Project N.H. R-7 ....	804,146.54	
Civic Center Project .....	330,000.00	
Grenier Field Industrial Park .....	300,000.00	
The Hampshire Plaza .....	530,000.00	
		1,966,426.54



CITY OF MANCHESTER  
 STATEMENT OF CASH RECEIPTS AND  
 DISBURSEMENTS  
 Ended December 31, 1972  
*Non-Revenue Accounts*  
 EXHIBIT F

Water:

HUD Project — Amoskeag WS-31 .....	494,103.78	
Water Filtration Plant WS-NH-37 .....	472,223.82	
		966,327.60
Accounts Payable .....		80,687.29
		6,496,139.21
Less Transfers and Corrections to Revenue Cash .....		75,288.03
		6,420,851.18
		1,972,780.45
Transfer Charges from Revenue Cash		
Reconstruction of South Willow Street	38,014.62	
New Highways .....	1,744.68	
Construction of Relief Sanitary Sewer ....	11,924.23	
Ray Brook — Tannery Brook and		
Youngsville Sanitary Sewer .....	10,990.73	
Cilley Road — Jewett to Mammoth Road	891.52	
Boylnton Street Sidewalk Construction ....	7,219.78	
ELCEE Housing Project .....	1,189.77	
Other .....	1,079.00	
		73,054.33
CASH IN BANKS DECEMBER 31, 1972 .....		\$1,899,726.12



CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

*Revenue*

EXHIBIT

<i>Title of Appropriation</i>	<i>Balance From 1971</i>	<i>Appropriations Current Year</i>	<i>Cash Receipts and Transfers</i>	<i>Total Amount Available</i>
<i>General Government</i>				
Mayor .....	\$.....	\$ 39,424.00	\$ 89.10	\$ 39,513.10
Aldermen .....		33,915.00		33,915.00
Coordinator of Resources and Development .....			7,000.00	7,000.00
Coordinator of Development .....	\$ 2,669.17			2,669.17
Finance .....		149,905.00	12,619.67	162,524.67
Parking Meters .....		91,766.00	1,756.32	93,522.32
Tax Collector .....		70,685.00	3,658.46	74,343.46
Assessors .....		85,917.00	3,026.62	88,943.62
City Solicitor .....		23,448.00	128.80	23,576.80
City Clerk .....		103,066.00	4,298.46	107,364.46
City Clerk-Codification of Ordinances .....	8,200.00		275.00	8,475.00
Elections .....		24,723.00	5,308.00	30,031.00
Registrars .....		15,071.00	9,603.00	24,674.00
Planning Board .....		77,377.00	2,205.99	79,582.99
Community Renewal Program .....	326.58			326.58
Housing Code .....		77,814.00	326.05	78,140.05
Zoning Board of Adjustment .....		6,055.00	100.00	6,155.00
Industrial Council .....		49,788.00	288.75	50,076.75
Personnel .....		33,567.00	367.50	33,934.50
Civil Defense .....		14,867.00	2,140.63	17,007.63
<i>Land and Buildings</i>				
City Hall .....		32,931.00	510.40	33,441.40
Public Comfort Station .....		18,504.00		18,504.00
City Hall Annex .....		19,675.00	564.34	20,239.34
<i>Protection of Persons and Property</i>				
Police .....		1,574,697.00	98,418.53	1,673,115.53
Police Community Relations .....			2,725.00	2,725.00
Regional Law Enforcement .....	3,074.67		18,972.00	22,046.67
District Court .....		134,834.00	139.50	134,973.50
Public Prosecutor .....		12,343.00	195.51	12,538.51
Probation .....	375.00	67,614.00	530.68	68,519.68
Fire .....		2,187,864.00	7,862.26	2,195,726.26
Fire Prevention Program .....	702.84		1,508.00	2,210.84
Sealer of Weights and Measures ....		9,981.00	900.00	10,881.00
<i>Health and Sanitation</i>				
Health .....		298,137.00	32,046.10	330,183.10
Cervical Cancer Screening Program .....	2,873.85		398.00	3,271.85
Health-Cancer Program .....	610.56		2,155.44	2,766.00
GMCCA Nursing .....				
City Physician .....		10,900.00	233.95	11,133.95
Model Cities Dental Program .....	14,318.05		90,209.44	104,527.49
<i>Building</i>				
Building .....		95,909.00	382.15	96,291.15
Maintenance .....		240,261.00	24,686.25	264,947.25
Permanent Improvements .....		54,725.00	1,600.00	56,325.00
<i>Highway and Traffic</i>				
Traffic .....		209,932.00	26,809.40	236,741.40
Highway .....		1,956,021.00	676,784.45	2,632,785.45
Highway-Gas Subsidy .....			348,783.80	348,783.80
Highway Resurfacing .....		109,450.00	22,731.11	132,181.11
Highway Resurfacing-Oiling .....		14,925.00		14,925.00
New Sewers .....	12,223.11	99,500.00		111,723.11

## MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1972

## Accounts

## G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1972	Total Charges	Balance Unexpended Over- expended*
Payroll	Bills				Carried To 1973**
\$ 28,335.38	\$ 8,292.07	\$ .....	\$ 1,449.93	\$ 38,077.38	\$ 1,435.72
22,400.00	11,511.73	.....	.....	33,911.73	3.27
2,630.74	546.30	.....	582.59	3,759.63	3,240.37**
123,368.14	30,174.33	.....	8,303.55	161,846.02	2,669.17**
76,006.40	14,459.10	.....	2,396.99	92,862.49	678.65
60,401.28	12,307.18	.....	1,555.10	74,263.56	659.83
72,231.13	12,667.67	.....	4,044.82	88,943.62	79.90
19,840.30	3,035.91	.....	663.01	23,539.22	.....
93,050.30	10,910.53	.....	3,403.37	107,364.20	37.58
.....	6,952.23	.....	.....	6,952.23	.26
20,505.57	9,039.39	.....	12.76	29,557.72	1,522.77**
17,909.27	6,199.87	.....	178.04	24,287.18	473.28
72,996.43	3,923.33	.....	2,208.74	79,128.50	386.82
67,316.80	3,847.69	.....	1,376.33	72,540.82	454.49
3,000.00	3,079.95	.....	64.89	6,144.84	326.58**
41,756.75	5,349.95	.....	2,822.43	49,929.13	5,599.23
29,461.20	3,490.49	.....	982.81	33,934.50	10.16
10,043.75	4,019.90	1,383.60	1,755.53	17,202.78	147.62
23,343.40	8,453.37	.....	1,493.76	33,290.53	.....
16,293.92	947.37	.....	360.13	17,601.42	195.15*
12,376.69	6,973.97	.....	856.59	20,207.25	150.87
1,493,229.27	93,710.92	4,673.64	53,662.89	1,645,276.72	902.58
.....	2,725.00	.....	.....	2,725.00	32.09
15,667.49	5,306.51	.....	570.40	21,544.40	.....
130,499.54	658.42	.....	2,630.98	133,788.94	502.27**
9,753.62	1,788.75	.....	205.84	11,748.21	1,184.56
62,044.75	4,458.38	157.00	1,678.71	68,338.84	790.30
2,031,994.28	100,673.99	222.00	60,922.21	2,193,812.48	180.84
.....	2,020.80	.....	90.00	2,110.80	1,913.78
9,475.50	1,040.21	.....	259.66	10,775.37	100.04**
244,902.69	74,571.03	.....	7,453.25	326,926.97	105.63
1,581.25	242.81	.....	.....	1,824.06	.....
.....	2,766.00	.....	.....	2,766.00	3,256.13
2,242.20	346.52	.....	183.40	2,772.12	1,447.79**
10,638.70	285.05	.....	207.25	11,131.00	.....
40,965.20	35,616.39	99.72	4,402.03	81,083.34	2,772.12**
83,025.19	7,427.34	.....	2,658.64	93,111.17	2.95
145,204.76	110,150.37	.....	8,592.21	263,947.34	23,444.15**
.....	31,510.68	800.00	13,312.83	45,623.51	.....
125,858.80	101,777.70	210.58	9,518.96	237,366.04	3,179.98
1,947,744.44	514,123.98	1,258.11	136,328.48	2,599,455.01	999.91
.....	.....	261,538.44	.....	261,538.44	10,701.49**
41,690.30	7,680.88	82,809.93	.....	132,181.11	.....
4,382.64	.....	10,542.36	.....	14,925.00	624.64*
35,701.15	38,892.08	37,129.88	.....	111,723.11	(30,830.44
.....	.....	.....	.....	.....	( 2,500.00**
.....	.....	.....	.....	.....	87,245.36**

CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
Revenue  
EXHIBIT

<i>Title of Appropriation</i>	<i>Balance From 1971</i>	<i>Appropriations Current Year</i>	<i>Cash Receipts and Transfers</i>	<i>Total Amount Available</i>
New Sidewalks .....		29,850.00	11,435.14	41,285.14
New Highways .....			75,000.00	75,000.00
Incinerator Repairs .....	3,935.11	9,950.00		13,885.11
Bridge Maintenance .....	9,950.13	9,950.00		19,900.13
Reconstruction and Resurfacing Parking Lots .....			27,941.32	27,941.32
Reconstruction of South Willow Street .....			186,538.44	186,538.44
MC Cemetery Brook Study .....			75,000.00	75,000.00
Construction Granite Street Bridge....			2,000.00	2,000.00
<i>Street Lighting</i>				
Street Lighting .....		373,125.00		373,125.00
<i>Welfare</i>				
Administration and Outside Relief Old Age Assistance and Aid to Disabled .....		565,284.00	85,029.08	650,313.08
		541,280.00	23,995.14	565,275.14
<i>Education</i>				
School .....		10,001,955.00	561,734.08	10,563,689.08
Driver Education .....			24,951.81	24,951.81
YOUDEV .....			7,053.00	7,053.00
Dual Enrollment .....	67,445.34	373,000.00	288,491.25	728,936.59
Title I Elementary and Secondary Act .....	42,279.55		252,889.24	295,168.79
Title II — E S E A .....	—15,572.05		55,162.20	39,590.15
Title VI-A .....	6,054.94			6,054.94
Adult Basic Education .....	5,740.12		20,268.36	26,008.48
SWRL Kindergarten .....			3,390.00	3,390.00
School Drug Decision Program .....			13,750.00	13,750.00
School — Manchester Music .....	2,045.00		1,700.00	3,745.00
School Volunteers Program .....	2,207.80			2,207.80
SCOVOL .....			6,000.00	6,000.00
Career Opportunities Program .....	24,242.88		223,629.83	247,872.71
COP — Title III .....			5,000.00	5,000.00
Program for the Deaf .....	53,730.85		80,000.00	133,730.85
Vocational Education .....	—14,590.76		191,004.74	176,413.98
M. H. A. School Readiness Program	3,287.84			3,287.84
Project Head Start .....	36.10			36.10
Operation Smile .....	217.02			217.02
Mini Grant .....	1,005.06		2,325.00	3,330.06
S T A V E D Grant .....	6,849.88		1,394.54	8,244.42
New School Planning Project .....	—1,000.31		72,958.97	71,958.66
Model City Family Education Services .....	—2,894.77		70,095.97	67,201.20
Model Cities — Cafeteria .....	17,950.31		9.00	17,959.31
School — MCA Recycled .....	2.30		155,910.03	155,912.33
Beanade .....			3,500.00	3,500.00
Library .....	1,290.53	352,779.00	930.63	355,000.16
<i>Parks-Recreation and Aviation</i>				
Manchester Airport Authority .....		182,625.00	26,169.25	208,794.25
Parks and Recreation Commission....		599,781.00	54,398.40	654,179.40
Parks and Recreation Model Cities .....	—39,274.19		351,186.57	311,912.38
Recreation Master Plan .....	12,500.00			12,500.00
<i>Non-Departmental</i>				
Pensions .....	24,625.00	620,000.00	162.40	644,787.40
Firemen's State Pension .....		145,000.00		145,000.00
Police State Pension .....		92,000.00		92,000.00
Teachers' State Pension .....		200,000.00	16,967.19	216,967.19
Social Security .....		620,000.00	117,390.17	737,390.17

## MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1971

## Accounts

## G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1971	Total Charges	Balance Unexpended Over- expended* Carried To 1972**
Payroll	Bills				
25,494.49	.....	15,790.65	.....	41,285.14	.....
23,944.40	.....	51,055.60	.....	75,000.00	.....
148.43	3,978.78	117.78	994.01	5,239.00	8,646.11**
4,780.02	10,667.26	4,452.85	.....	19,900.13	.....
.....	6,430.91	.....	.....	6,430.91	21,510.41**
.....	69,277.98	70,325.15	.....	139,603.13	46,935.31**
.....	54,734.70	.....	.....	54,734.70	20,265.30**
.....	.....	.....	.....	.....	2,000.00**
.....	318,196.41	.....	29,818.63	348,015.04	25,109.96**
52,337.62	536,082.60	.....	61,892.86	650,313.08	.....
.....	419,592.87	4,123.03	141,559.24	565,275.14	.....
9,114,121.91	1,366,551.69	1,106.75	143,780.46	10,625,560.81	( 1,128.27 (—63,000.00**
8,532.00	10,059.11	.....	.....	18,591.11	6,360.70**
3,041.01	974.67	.....	1,621.16	5,636.84	1,416.16**
432,165.53	242,303.08	663.75	3,017.76	678,150.12	50,786.47**
144,771.32	161,097.38	.....	32,674.47	338,543.17	—43,374.38**
971.90	35,556.22	.....	334.40	36,862.52	2,727.63**
20,464.40	5,205.16	.....	1,977.49	27,647.05	6,054.94**
.....	3,323.58	.....	.....	3,323.58	—1,638.57**
.....	11,760.00	.....	.....	11,760.00	66.42**
.....	3,745.00	.....	.....	3,745.00	1,990.00**
900.00	914.08	.....	.....	1,814.08	393.72**
.....	5,715.72	.....	1,572.13	7,287.85	—1,287.85**
151,879.01	77,045.82	.....	13,049.92	241,974.75	5,897.96**
.....	4,625.00	.....	.....	4,625.00	375.00**
71,754.59	31,276.67	.....	5,285.31	108,316.57	25,414.28**
80,795.11	67,993.30	4,481.59	6,011.58	159,281.58	17,132.40**
.....	3,287.84	.....	.....	3,287.84	36.10**
.....	217.02	.....	.....	217.02	.....
798.00	2,532.06	.....	.....	3,330.06	.....
.....	4,787.53	.....	.....	4,787.53	3,456.89**
21,970.94	50,092.29	.....	7,041.62	79,104.85	—7,146.19**
50,256.81	23,455.93	.....	3,719.27	77,432.01	—10,230.81**
.....	3,675.28	.....	.....	3,675.28	14,284.03**
.....	153,908.19	.....	317.73	154,225.92	1,686.41**
.....	400.00	.....	200.00	600.00	2,900.00**
275,939.58	64,554.70	.....	11,784.66	352,278.94	(1,361.29 (1,359.93**
73,082.07	115,332.92	7,277.25	6,365.48	202,057.72	6,736.53
393,170.70	241,153.66	2,640.76	24,140.81	661,105.93	6,926.53*
272,725.46	152,281.50	.....	5,076.82	430,083.78	—118,171.40**
.....	12,500.00	.....	.....	12,500.00	.....
619,518.33	.....	.....	11,619.05	631,137.38	13,650.02
.....	140,542.54	.....	.....	140,542.54	4,457.46
.....	84,176.25	.....	.....	84,176.25	7,823.75
.....	116,241.13	2,325.60	93,996.15	212,562.88	4,404.31
.....	587,636.80	.....	143,546.54	731,183.34	6,206.83



CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

*Revenue*

EXHIBIT

<i>Title of Appropriation</i>	Balance From 1971	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Reserve for Abatements .....		290,000.00	46,054.42	336,054.42
Interest on Abatements .....	500.00			500.00
Reserve for Discounts .....		135,000.00	40,115.68	175,115.68
Health Insurance .....		185,000.00	10,445.73	195,445.73
Fire Insurance on Public Buildings .....		55,000.00		55,000.00
Insurance Account .....		245,000.00		245,000.00
Insurance and Actuarial Services ....		6,000.00		6,000.00
Refunds .....		5,000.00		5,000.00
Contingency .....		150,000.00		150,000.00
Civic Contributions .....		44,000.00	4,782.19	48,782.19
Incidentals .....		50,000.00	750.00	50,750.00
Damages and Claims .....		5,000.00	10,496.64	15,496.64
Auditing .....		9,000.00		9,000.00
Cash Variations .....		100.00		100.00
Salary and Wage Adjustment Account .....	343,000.00	847,650.00	12,741.05	1,203,391.05
<i>Other Accounts</i>				
Capital Reserve Fund .....	91,271.28	146,600.00	85,824.26	323,695.54
Municipal Garage Account .....		13,000.00		13,000.00
Travel .....		4,000.00		4,000.00
Transit Study .....		5,000.00		5,000.00
Topics Program .....	72,060.00			72,060.00
Sale of Land — Vine Street				
Fire Station .....	1,146.17			1,146.17
Derryfield Land Purchase .....	348.00			348.00
Piscataquog River				
Open Space Account .....	16,799.25			16,799.25
New County Court House —				
City's Obligation .....	1,622.33			1,622.33
Sale of Land — Bonneville .....	9,900.00			9,900.00
Urban Beautification 1970 .....	24,298.41		7,795.00	32,093.41
Urban Beautification 1971 .....	19,425.01		112,817.33	132,242.34
Parks-In-Cities .....	21,410.54		30,159.23	51,569.77
1972 Recreation Development				
Program .....		12,430.00	33,172.41	45,602.41
Emergency Employment Act				
Grant #5 .....	—4,160.03		106,299.88	102,139.85
Emergency Employment Act				
Grant #6 .....	—675.08		119,612.96	118,937.88
Youth Services Program .....	56,016.11	18,000.00	82,491.00	156,507.11
Bradford Young House .....			16,000.00	16,000.00
Driver Safety Fund .....			230.00	230.00
<i>Public Service Enterprises</i>				
Water .....	62,867.15		2,216,750.74	2,279,617.89
Cemetery .....		139,925.00	92,766.37	232,691.37
<i>Interest and Maturing Debt</i>				
Interest on Temporary Loans .....		525,000.00		525,000.00
Interest on General Loans .....		1,543,537.23		1,543,537.23
Maturing Debt .....		4,295,000.00	232,762.50	4,527,762.50
<i>Other Government Units</i>				
Hillsborough County Tax .....		1,058,331.01		1,058,331.01
Model Cities .....	—41,436.93	11,000.00	1,835,504.21	1,805,067.28
<b>GRAND TOTALS</b> .....	<b>\$931,829.72</b>	<b>\$32,560,743.24</b>	<b>\$9,605,252.01</b>	<b>\$43,097,824.97</b>

## MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1972

## Accounts

## G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1972	Total Charges	Balance Unexpended Over- expended*
Payroll	Bills				Carried To 1973**
.....	.....	336,004.32	.....	336,004.32	50.10
.....	.....	175,115.68	.....	175,115.68	500.00**
.....	195,445.73	.....	.....	195,445.73	.....
.....	5,496.00	.....	49,504.00	55,000.00	.....
.....	211,320.00	.....	.....	211,320.00	33,680.00
.....	.....	.....	.....	.....	6,000.00**
.....	2,904.04	.....	274.07	3,178.11	1,821.89
.....	.....	150,000.00	.....	150,000.00	.....
.....	48,782.19	.....	497.00	49,279.19	497.00
.....	26,057.73	.....	6,966.74	33,024.47	(16,225.53
.....	.....	.....	.....	.....	( 1,500.00**
.....	15,496.64	.....	.....	15,496.64	.....
.....	300.00	.....	.....	300.00	8,700.00**
.....	23.00	.....	.....	23.00	77.00
302,850.85	.....	565,175.01	.....	868,025.86	335,365.19
.....	198,936.49	.....	88,397.46	287,333.95	36,361.59**
.....	4,591.92	3,575.51	.....	8,167.43	4,832.57**
.....	.....	4,000.00	.....	4,000.00	.....
.....	.....	.....	.....	.....	5,000.00**
.....	.....	.....	.....	.....	72,060.00**
.....	.....	.....	.....	.....	1,146.17**
.....	.....	.....	.....	.....	348.00**
.....	1,888.00	.....	.....	1,888.00	14,911.25**
.....	.....	.....	.....	.....	1,622.33
.....	4,975.00	.....	.....	4,975.00	4,925.00**
.....	.....	32,093.41	.....	32,093.41	.....
.....	35,765.42	.....	.....	35,765.42	96,476.92**
.....	32,990.54	.....	.....	32,990.54	18,579.23**
.....	30,473.00	4,962.88	1,667.00	37,102.88	8,499.53**
117,541.33	3,766.52	.....	4,662.24	125,970.09	—23,830.24**
117,307.03	.....	.....	2,452.48	119,759.51	—821.63**
55,344.48	41,192.18	.....	3,376.95	99,913.61	56,593.50**
12,610.32	2,678.45	.....	940.00	16,228.77	—228.77**
.....	80.00	.....	85.00	165.00	65.00**
848,322.72	1,247,087.24	.....	95,197.11	2,190,607.07	89,010.82**
176,716.12	39,919.47	.....	13,555.45	230,191.04	2,500.33
.....	362,083.95	100,124.02	.....	462,207.97	62,792.03
.....	1,543,537.23	.....	.....	1,543,537.23	.....
.....	4,527,762.50	.....	.....	4,527,762.50	.....
.....	1,058,331.01	.....	.....	1,058,331.01	.....
205,636.53	1,557,651.40	.....	46,969.66	1,810,257.59	—5,190.31**
\$20,929,762.23	\$17,707,375.42	\$1,936,236.85	\$1,403,131.82	\$41,976,506.32	\$1,121,318.65

Unexpended Balance .....	\$ 581,238.54
Overexpended Balance ....	—8,243.32
Carried to 1973 .....	548,323.43
	<b>\$1,121,318.65</b>



CITY OF MANCHESTER  
STATEMENT OF WELFARE DEPARTMENT  
EXPENDITURES  
CASH AND ACCRUAL  
For the Year Ended December 31, 1972  
EXHIBIT G — SCHEDULE 1

---

*Administrative Salaries*

Salaries .....	\$ 53,309.70
----------------	--------------

*Expenditures*

Administration Bills .....	2,597.02
----------------------------	----------

## Outside Relief:

Provisions .....	\$193,488.81
Fuel .....	3,878.06
Clothing .....	1,110.59
Board, Care and Personal Aid .....	51,585.28
Rents .....	110,405.63
Professional Services .....	41,370.26
Medicine .....	19,897.96
Hospitalization .....	136,492.73
Burials .....	1,455.00
Electricity .....	8,062.11
Gas .....	13,266.65
Out of Town Aid .....	2,834.09
Bus and Transportation .....	867.00
Miscellaneous .....	600.01
Personal Aid .....	144.00

---

585,458.18

Undistributed Commitments .....	8,948.18
---------------------------------	----------

TOTAL EXPENDITURES .....	\$650,313.08
--------------------------	--------------

---

CITY OF MANCHESTER  
STATEMENT OF CEMETERY DEPARTMENT  
EXPENDITURES  
CASH AND ACCRUAL  
For the Year Ended December 31, 1972  
EXHIBIT G — SCHEDULE 2

---

Payrolls .....	\$179,546.45
----------------	--------------

*Other Expenditures*

Fuel Oil and Electricity .....	\$5,385.96
Cement Containers .....	3,035.00
Autos and Truck Expense .....	4,433.70
Office Expenses .....	1,063.36
Equipment and Furniture .....	6,562.03
Contract Work .....	417.35
Lot Development .....	683.55
Lawn Supplies .....	526.37
Insurance .....	589.00
Construction, Materials and Supplies .....	5,071.70
Gasoline and Oil .....	2,470.75
Vehicles .....	13,754.00
Auto Allowance .....	600.00
Maintenance and Repair of Machinery and Equipment .....	2,736.18
Other Expenses .....	1,838.66
Apparatus and Tools .....	1,476.98

---

50,644.59

TOTAL EXPENDITURES .....	\$230,191.04
--------------------------	--------------

---

ANNUAL OFFICIAL REPORT  
CITY OF MANCHESTER

STATEMENT OF POLICE DEPARTMENT  
EXPENDITURES  
CASH AND ACCRUAL  
For the Year Ended December 31, 1972  
EXHIBIT G SCHEDULE 3

Salaries .....		\$1,528,426.10
Salary Adjustment Charge .....		4,809.04
		<hr/>
<i>Expenditures</i> .....		1,533,235.14
Ammunition .....	\$ 695.84	
Alarm Maintenance .....	316.30	
Building Maintenance .....	786.59	
Contract Work .....	229.00	
Court Cases Meals .....	400.79	
Electricity and Gas .....	2,563.01	
Equipment — Furniture and Fixtures .....	6,218.15	
Finger Prints .....	913.85	
Fuel and Oil .....	4,122.07	
Gas and Oil .....	25,244.72	
Hospital .....	66.70	
Insurance .....	4,413.00	
Impounded Dogs .....	192.61	
K-9 Corps .....	147.74	
Laundry and Bedding .....	757.83	
Medicine and Medical Supplies .....	796.66	
Miscellaneous and Other .....	286.97	
Motor Vehicle Repair and Parts .....	10,746.21	
Office Supplies .....	1,049.13	
Periodicals, Dues and Subscriptions .....	513.75	
Photography .....	865.09	
Police Training Courses .....	603.00	
Postage .....	1,286.00	
Printing .....	1,625.50	
Professional Services .....	794.76	
Radio Communication .....	3,396.43	
Rentals .....	234.00	
Repairs and Maintenance Equipment .....	379.43	
Service Agreements .....	343.78	
Special Projects .....	6,488.47	
Summer Happenings .....	800.00	
Telephone .....	5,170.62	
Travel, Conventions and Meetings .....	1,323.60	
Tires, Tubes and Batteries .....	4,360.26	
Uniform Allowance .....	19,740.00	
Uniforms and Equipment .....	1,189.46	
Duplicating Service .....	2,867.66	
Book Binding .....	248.00	
	<hr/>	
	112,176.98	
Less Credits .....	27,251.64	
	<hr/>	
		84,925.34
		<hr/>
TOTAL EXPENDITURES .....		\$1,618,160.48

CITY OF MANCHESTER  
STATEMENT OF FIRE DEPARTMENT  
EXPENDITURES  
CASH AND ACCRUAL

For the Year Ended December 31, 1972

EXHIBIT G — SCHEDULE 4

---

Salaries .....	\$2,083,202.50
----------------	----------------

---

*Expenditures*

Advertising and Publicity .....	\$ 42.26
Apparatus Maintenance .....	8,073.13
Building Material and Supplies .....	4,452.23
Electricity and Gas .....	7,661.96
Fire Alarm Maintenance .....	4,288.77
Fire Extinguishers .....	750.20
Fuel Oil .....	13,187.46
Gas and Oil .....	6,304.62
Hose Maintenance and Tools .....	995.70
Miscellaneous .....	435.24
Insurance .....	3,803.00
Laundry, Furniture and Bedding .....	2,484.76
Minor Apparatus and Tools .....	2,414.88
Medicine and Medical Supplies .....	756.69
Motor Vehicle Repairs and Parts .....	2,917.73
New Equipment and Furniture .....	2,200.06
Office Supplies .....	558.27
Construction Material and Supplies .....	737.09
Photography .....	668.91
Postage .....	442.20
Printing and Stationery .....	1,428.19
Radio Communication .....	1,158.77
Repairs Machinery and Equipment .....	841.60
Service Agreements .....	528.30
Special Projects .....	3,680.51
Subscriptions, Periodicals and Books .....	551.11
Telephone .....	4,325.97
Training Courses .....	191.33
Travel and Conventions .....	706.00
Tires, Tubes and Batteries .....	3,970.12
Uniform Allowance .....	27,840.00
Uniforms and Equipment .....	1,990.92

110,387.98

Less Cash Credits .....	3,630.28
-------------------------	----------

106,751.70

---

TOTAL EXPENDITURES .....	\$2,189,960.20
--------------------------	----------------

---

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Non-Revenue

EXHIBIT

	Balances From 1971	Appropriations	Cash Receipts and Other Credits	Total Amount Available
<i>Highway</i>				
Cilley Road-Jewett To Mammoth Road \$	1,416.86	\$.....	\$.....	\$ 1,416.86
E L C E E Housing Project .....	1,844.13	.....	.....	1,844.13
Access Road to				
Parker-Varney School .....	15,037.85	.....	.....	15,037.85
New Highways .....	4,163.82	.....	.....	4,163.82
Ray Brook-Tannery Brook and				
Youngsville Sanitary Sewer .....	634,605.00		525.00	635,130.00
Reconstruction of South Willow Street....	.....	1,950,000.00	70,800.15	2,020,800.15
Construction of Relief Sanitary Sewer ....	.....	300,000.00	250.00	300,250.00
Water Pollution Abatement				
Program (3rd Phase) .....	.....	200,000.00	31,906.84	231,906.84
Boynton Street Sidewalk Construction ....	.....	.....	15,037.85	15,037.85
Amoskeag Millyard Interceptor Sewer ....	.....	.....	539,614.74	539,614.74
Construction of Storm and				
Sanitary Sewers .....	.....	605,000.00	225.00	605,225.00
<i>Bridges</i>				
Amoskeag Bridge Project				
U 051-1 (13 C7474) .....	42,761.92	.....	.....	42,761.92
Construction Bridge - Granite at				
Quincy Street .....	78,569.67	.....	5,159.16	83,728.83
Construction Nazaire Biron Bridge .....	.....	635,000.00	.....	635,000.00
<i>School</i>				
Addition Central High School .....	305.58	.....	694.42	1,000.00
Construction of Two Elementary				
Schools .....	272.09	.....	.....	272.09
Central High Furniture and Equipment	955.27	.....	.....	955.27
Connor Memorial Field Sprinkler .....	.06	.....	.....	.06
Additions and Refinishing to				
Webster School .....	965.25	.....	.....	965.25
Central High Annex-Purchase .....	.....	1,350,000.00	.....	1,350,000.00
Central High Annex-Equipment .....	.....	125,000.00	.....	125,000.00

## MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1972

## Accounts

## H

Cash Payroll	Expenditures Bills	Transfers and Other Debits	Liabilities Accrued December 31, 1972	Total Charges	Balances Carried To 1973
\$ 525.34	\$.....	\$ 891.52	\$.....	\$ 1,416.86	.....
654.36	.....	1,189.77	.....	1,844.13	.....
.....	.....	15,037.85	.....	15,037.85	.....
2,419.14	.....	1,744.68	.....	4,163.82	.....
.....	179,896.02	10,990.73	14,181.59	205,068.34	430,061.66
555.14	516,161.39	38,014.62	41,458.81	596,189.96	1,424,610.19
.....	145,225.26	11,924.23	33,312.43	190,461.92	109,788.08
.....	31,906.84	.....	.....	31,906.84	200,000.00
7,818.07	.....	7,219.78	.....	15,037.85	.....
.....	469,008.17	.....	6,075.50	475,083.67	64,531.07
.....	.....	.....	.....	.....	605,225.00
.....	.....	.....	.....	.....	42,761.92
.....	37,268.92	.....	27,379.65	64,648.57	19,080.26
.....	.....	175,000.00	.....	175,000.00	460,000.00
.....	1,000.00	.....	.....	1,000.00	.....
.....	.....	.....	235.00	235.00	37.09
.....	.....	694.42	260.85	955.27	.....
.....	.....	.....	.....	.....	.06
.....	792.01	.....	173.24	965.25	.....
.....	1,350,000.00	.....	.....	1,350,000.00	.....
.....	106,365.89	.....	9,719.89	116,085.78	8,914.22

CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
Non-Revenue  
EXHIBIT

	Balances From 1971	Appropriations	Cash Receipts and Other Credits	Total Amount Available
<i>Perks and Recreation</i>				
Derryfield Ski Slope .....	226.35	.....	.....	226.35
Parks and Recreation Maintenance Building .....	122,361.34	.....	50,000.00	172,361.34
<i>Airport Authority</i>				
Project No. 1				
Land Acquisition, etc. ....	21,076.12	.....	6,513.03	27,589.15
Land Acquisition 9-27-018.05 .....	—22,672.22	.....	73,172.75	50,500.53
ADAP Project 8-33-0011-01 .....	.....	.....	30,991.25	30,991.25
ADAP Project 8-33-0011-02 .....	.....	.....	40,000.00	40,000.00
<i>Fire</i>				
New Central Fire Station .....	4,376.69	.....	.....	4,376.69
<i>Urban Renewal</i>				
Construction Flat Iron Project .....	2,280.00	.....	.....	2,280.00
Amoskeag Millyard Project N. H. R-7....	1,712,454.34	.....	.....	1,712,454.34
Civic Center Project .....	530,000.00	.....	.....	530,000.00
The Hampshire Plaza Project .....	780,000.00	.....	.....	780,000.00
Grenier Field Industrial Park .....	530,000.00	.....	69.94	530,069.94
<i>Water</i>				
HUD Project Amoskeag WS-31 .....	32,550.78	.....	462,303.00	494,853.78
Water Filtration Plant — WS - NH - 37	221,909.30	.....	445,161.51	667,070.81
Water Treatment Plant .....	.....	5,270,000.00	.....	5,270,000.00
<i>Short Term Notes</i>				
Kelley Falls Bridge New Deck .....	135,099.03	.....	.....	135,099.03
Construction of Approaches N. Biron Bridge .....	.....	.....	260,099.03	260,099.03
Miscellaneous School Department Per- manent Alterations and Renovations....	1,839.83	.....	.....	1,839.83
Physical Education Facilities at Bronstein Park .....	18,237.50	.....	.....	18,237.50
Water Pollution Abatement Program .....	228,438.19	.....	.....	228,438.19
1971 Urban Beautification Program .....	142,923.39	.....	.....	142,923.39
1972 Recreation Development Program	.....	.....	23,200.38	23,200.38
Storm and Sanitary Sewer Projects-Study Phase .....	.....	205,000.00	.....	205,000.00
<b>TOTALS</b> .....	<b>\$5,241,998.14</b>	<b>\$10,640,000.00</b>	<b>\$2,055,724.05</b>	<b>\$17,937,722.19</b>



## MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1972

## Accounts

## H

Cash Payroll	Expenditures Bills	Transfers and Other Debits	Liabilities Accrued December 31, 1972	Total Charges	Balances Carried To 1973
.....	.....	.....	.....	.....	226.35
.....	104,658.13	.....	.....	104,658.13	67,703.21
.....	.....	27,589.15	.....	27,589.15	.....
.....	2,363.72	46,513.03	.....	48,876.75	1,623.78
.....	19,934.74	.....	4,943.96	24,878.70	6,112.55
.....	34,162.54	.....	5,161.74	39,324.28	675.72
.....	.....	.....	.....	.....	4,376.69
.....	2,280.00	.....	.....	2,280.00	.....
.....	804,146.54	208,662.00	.....	1,012,808.54	699,645.80
.....	330,000.00	.....	.....	330,000.00	200,000.00
.....	530,000.00	.....	.....	530,000.00	250,000.00
.....	300,000.00	.....	.....	300,000.00	230,069.94
.....	494,103.78	750.00	.....	494,853.78	.....
.....	472,223.82	.....	39,669.00	511,892.82	155,177.99
.....	.....	.....	.....	.....	5,270,000.00
.....	.....	135,099.03	.....	135,099.03	.....
.....	260,000.00	.....	.....	260,000.00	99.03
.....	1,078.00	.....	.....	1,078.00	761.83
.....	.....	18,237.50	.....	18,237.50	.....
.....	130,068.56	31,906.84	.....	161,975.40	66,462.79
.....	58,934.41	.....	27,384.17	86,318.58	56,604.81
.....	21,901.13	1,079.00	37.12	23,017.25	183.13
.....	.....	.....	.....	.....	205,000.00
\$11,972.05	\$6,403,479.87	\$732,544.15	\$209,992.95	\$7,357,989.02	\$10,579,733.17



CITY OF

STATEMENT OF APPROPRIATIONS —

For the Fiscal Year

*Revenue*

EXHIBIT

	Departmental Appropriations	Cash and Other Credits	Transfer From Bond Issue	Inter Depart- mental Transfers
Administration .....	\$ 102,971.00	.....	\$ 37,396.96	\$147,653.93
Highway Maintenance .....	200,000.00	\$ 56,093.33	.....	.....
Sewer Maintenance .....	150,000.00	2,382.07	.....	.....
Refuse Disposal .....	525,000.00	302,228.23	.....	.....
Street Cleaning .....	75,000.00	483.92	.....	.....
Engineering Department .....	150,000.00	19,692.01	23,619.15	10,885.22
Vacation and Holidays .....	160,000.00	.....	.....	.....
Sick Leave .....	100,000.00	.....	.....	.....
Construction Material and Supplies .....	.....	3,530.81	6,758.83	176,860.28
Snow and Ice .....	450,000.00	1,226.42	.....	.....
Garage .....	38,050.00	9,609.78	3,249.80	390,363.50
Insurance .....	.....	.....	950.59	99,476.08
Special Projects .....	5,000.00	.....	.....	.....
	\$1,956,021.00	\$395,246.57	\$ 71,975.33	\$825,239.01

SPECIAL

	Balances Carried From 1971	Departmental Appropri- ations	Cash and Other Credits	Total Credits
New Sewers .....	\$ 12,223.11	\$ 99,500.00	.....	\$111,723.11
New Sidewalks and Curbing .....	.....	29,850.00	\$ 11,435.14	41,285.14
Highway Resurfacing .....	.....	109,450.00	22,467.39	131,917.39
Highway Resurfacing — Oiling .....	.....	14,925.00	.....	14,925.00
Bridge Maintenance .....	9,950.13	9,950.00	.....	19,900.13
Incinerator Repairs .....	3,935.11	9,950.00	.....	13,885.11
Construction Granite Street Bridge .....	.....	.....	2,000.00	2,000.00
MC Cemetery Brook Study .....	.....	.....	75,000.00	75,000.00
New Highways .....	.....	.....	75,000.00	75,000.00
	\$ 26,108.35	\$273,625.00	\$185,902.53	\$485,635.88

## MANCHESTER

## HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1971

## Accounts

## I

Total Credits	Expenditures		Inter- Departmental Transfers	Total Charges	Departmental Appropriations Unexpended Overexpended°
	Payroll	Bills			
\$ 288,021.89	\$ 188,689.48	\$ 19,237.78	\$ 8,977.00	\$ 216,904.26	\$71,117.63
256,093.33	150,142.26	23,137.66	116,299.32	289,579.24	33,485.91°
152,382.07	132,937.45	10,047.67	54,044.68	197,029.80	44,647.73°
827,228.23	610,194.75	21,514.93	210,351.45	842,061.13	14,832.90°
75,483.92	40,052.74	.....	35,271.04	75,323.78	160.14
204,196.38	188,834.77	6,942.22	18,100.32	213,877.31	9,680.93°
160,000.00	141,852.85	.....	10,284.32	152,137.17	7,862.83
100,000.00	103,573.45	.....	7,509.06	111,082.51	11,082.51°
187,149.92	13,588.54	195,195.90	12,643.52	221,427.96	34,278.04°
451,226.42	214,955.30	98,298.00	102,620.47	415,873.77	35,352.65
441,273.08	206,033.90	209,369.41	47,502.50	462,905.81	21,632.73°
100,426.67	.....	11,921.00	.....	11,921.00	88,505.67
5,000.00	.....	5,027.73	.....	5,027.73	27.73°
\$3,248,481.91	\$1,990,855.49	\$600,692.30	\$623,603.68	\$3,215,151.47	\$33,330.44
Less Carried to 1973 .....					2,500.00
Net Unexpended Balance .....					\$30,830.44

## REVENUE ACCOUNTS

	Expenditures		Inter- Departmental Transfers	Total Charges	Balances Carried To 1973
	Payroll	Bills			
\$ 35,701.15	\$ 38,892.08	\$ 37,129.88	\$111,723.11	.....	.....
25,494.49	.....	15,790.65	41,285.14	.....	.....
41,426.58	7,680.88	82,809.93	131,917.39	.....	.....
4,646.36	.....	10,278.64	14,925.00	.....	.....
4,780.02	10,667.26	4,452.85	19,900.13	.....	.....
148.43	4,972.79	117.78	5,239.00	.....	\$ 8,646.11
.....	.....	.....	.....	.....	2,000.00
.....	54,734.70	.....	54,734.70	.....	20,265.30
23,944.40	.....	51,055.60	75,000.00	.....	.....
\$ 136,141.43	\$ 116,947.71	\$201,635.33	\$454,724.47		\$30,911.41

CITY OF MANCHESTER  
STATEMENT OF APPROPRIATIONS —  
HIGHWAY DEPARTMENT LEDGER  
For the Year Ended December 31, 1972  
*Non-Revenue Accounts*  
EXHIBIT J

	Balances From 1971	Appropri- ations	Cash Receipts and Other Credits	Expenditures			Transfers	Total Charges	Balances To 1973
				Total Credits	Payroll	Bills			
Cilley Road — Jewett Street to Mammoth Road .....	1,416.86	\$ .....	\$ .....	\$ 1,416.86	\$525.34	.....	\$ 891.52	\$ 1,416.86	\$ .....
E L C E E Housing Project .....	1,844.13	.....	.....	1,844.13	654.36	.....	1,189.77	1,844.13	.....
Access Road to Parker-Varney School .....	15,037.85	.....	.....	15,037.85	.....	.....	15,037.85	15,037.85	.....
New Highways .....	4,163.82	.....	.....	4,163.82	2,419.14	.....	1,744.68	4,163.82	.....
Ray Brook-Tannery Brook and Youngsville Sanitary Sewer .....	634,605.00	.....	525.00	635,130.00	.....	194,077.61	10,990.73	205,068.34	430,061.66
Reconstruction of South Willow Street .....	.....	1,950,000.00	475.00	1,950,475.00	555.14	487,295.05	38,014.62	525,864.81	1,424,610.19
Construction of Relief Sanitary Sewer .....	.....	300,000.00	250.00	300,250.00	.....	178,537.69	11,924.23	190,461.92	109,788.08
Water Pollution Abatement Program .....	228,438.19	.....	.....	228,438.19	.....	161,975.40	.....	161,975.40	66,462.79
Boynton Street Sidewalk Construction .....	.....	.....	15,037.85	15,037.85	7,818.07	.....	7,219.78	15,037.85	.....
Amoskeag Millyard Interceptor Sewer .....	.....	.....	539,614.74	539,614.74	.....	475,083.67	.....	475,083.67	64,531.07
Construction of Storm and Sanitary Sewers .....	.....	605,000.00	225.00	605,225.00	.....	.....	.....	.....	605,225.00
Amoskeag Bridge Project U 051-1 Kelley Falls Bridge — New Deck..	42,761.92	.....	.....	42,761.92	.....	.....	.....	.....	42,761.92
Construction Bridge .....	135,099.03	.....	.....	135,099.03	.....	.....	135,099.03	135,099.03	.....
Granite Street at Quincy Street... Water Pollution Abatement Pro- gram (3rd Phase) .....	78,569.67	.....	5,159.16	83,728.83	.....	64,648.57	.....	64,648.57	19,080.26
Construction Nazaire Biron Bridge Norm and Sanitary Sewer Projects Study Phase .....	.....	200,000.00	.....	200,000.00	.....	.....	.....	.....	200,000.00
Construction of Approaches to Nazaire Bridge .....	.....	635,000.00	.....	635,000.00	.....	175,000.00	.....	175,000.00	480,000.00
.....	.....	205,000.00	.....	205,000.00	.....	.....	.....	.....	205,000.00
.....	.....	.....	85,099.03	85,099.03	.....	85,000.00	.....	85,000.00	99.03
TOTALS .....	\$1,141,936.47	\$3,895,000.00	\$646,385.78	\$5,683,322.25	\$11,972.05	\$1,821,617.99	\$222,112.21	\$2,055,702.25	\$3,627,620.00

CITY OF MANCHESTER  
 SUMMARY OF TRANSFERS CHARGED TO NON-REVENUE ACCOUNTS  
 For the Year Ended December 31, 1972  
 EXHIBIT J — SCHEDULE 1

	Adminis- tration	Garage Transpor- tation	Garage Equipment	Construction Materials, Supplies	Engineer- ing	Insurance	TOTALS
Gilley Road-Jewett to Mammoth Road ..	\$ 60.62	\$ 34.80	\$ 136.00	\$ 580.10	\$ 38.29	\$ 41.71	\$ 891.52
ELCEE Housing Project .....	79.01	53.40	160.00	795.50	49.90	51.96	1,189.77
New Highways .....	175.09	298.00	760.40	208.53	110.58	192.08	1,744.68
Ray Brook-Tannery Brook and Youngsville Sanitary Sewer .....	6,736.26	.....	.....	.....	4,254.47	.....	10,990.73
Construction of Relief Sanitary Sewer .....	7,308.40	.....	.....	.....	4,615.83	.....	11,924.23
Boynton Street Sidewalk Construction .....	635.55	474.40	1,127.60	3,960.06	401.41	620.76	7,219.78
Reconstruction of South Willow Street .....	22,402.03	62.00	143.20	1,214.64	14,148.67	44.08	38,014.62
	\$37,396.96	\$922.60	\$2,327.20	\$6,758.83	\$23,619.15	\$950.59	\$71,975.33

CITY OF MANCHESTER  
STATEMENT OF TAX RATES AND TAX LEVIES  
FOR THE YEARS 1952 TO 1972 INCLUSIVE  
EXHIBIT K

Year	Valuation	State (School) Per Capita	Tax Rate County	(Per \$1,000) City	Total	Total Tax Levy
1952	\$125,165,364.00	\$.10	\$4.91	\$38.79	\$43.80	\$5,482,245.50
1953	127,623,852.00	.11	3.67	43.22	47.00	5,998,326.01
1954	129,661,518.00		3.70	45.30	49.00	6,360,894.64
1955	132,174,711.00		4.21	44.79	49.00	6,484,039.24
1956	135,369,834.00		3.45	46.55	50.00	6,776,021.85
1957	138,460,987.00	.15	4.05	47.80	52.00	7,199,971.31
1958	141,909,210.00	.14	3.88	49.68	53.70	7,620,531.45
1959	144,391,179.00	.14	4.73	51.63	56.50	8,158,122.28
1960	146,836,053.00	.14	4.05	55.81	60.00	8,810,163.18
1961	148,218,034.00		4.40	55.60	60.00	8,893,082.04
1962	152,218,370.00		4.36	59.24	63.60	9,681,088.45
1963	157,216,403.00		4.05	60.45	64.50	10,140,471.12
1964	161,332,181.00		4.16	62.64	66.80	10,776,989.72
1965	166,047,700.00		4.27	62.33	66.60	11,058,777.49
1966	172,168,846.00		3.85	69.05	72.90	12,551,119.10
1967	174,118,599.00		4.24	70.56	74.80	13,024,070.46
1968	189,789,696.00		4.06	82.44	86.50	16,079,811.03
1969	212,685,716.50		3.96	79.54	83.50	17,422,926.53
1970	515,710,951.00		1.81	36.39	38.20	19,364,554.97
1971	524,599,202.00		1.41	38.29	39.70	20,826,588.32
1972	532,542,349.00		1.66	41.94	43.60	23,218,846.45

CITY OF MANCHESTER  
COMPARATIVE BALANCE SHEET  
EXHIBIT L

	December 31, 1971	December 31, 1972	Increase Decrease*
<b>ASSETS</b>			
Cash on Hand and in Banks .....	\$ 716,577.82	\$2,713,474.92	\$1,996,897.10
Taxes Receivable .....	2,021,641.12	1,836,090.75	185,550.37*
Tax Titles and Tax Deeds .....	254,910.08	204,487.67	50,422.41*
Resident Taxes .....	197,390.00	188,820.00	8,570.00*
Departmental Accts. Receivable	334,454.70	136,657.77	197,796.93*
Water Works .....	71,920.62	104,139.77	32,219.15
Revenue Appropriation —			
1973 Charges .....	7,108.25	7,108.25	.....
Deferred Revenue Sharing			
Receivable .....	.....	248,503.94	248,503.94
<b>TOTAL ASSETS .....</b>	<b>\$3,604,002.59</b>	<b>\$5,439,283.07</b>	<b>\$1,835,280.48</b>
<b>LIABILITIES</b>			
Accounts Payable and Accruals	1,332,696.93	1,405,531.82	72,834.89
Bond Anticipation Notes .....	330,000.00	1,650,000.00	1,320,000.00
U. S. Savings Bonds .....	2,306.80	2,676.95	370.15
Teachers' Retirement .....	41,644.27	46,792.93	5,148.66
Social Security .....	120,256.25	141,885.24	21,628.99
N. H.-Vt. Hosp. Deductions ....	21,339.08	23,973.24	2,634.16
Insurance .....	914.08	1,055.73	141.65
Revenue Appropriation Balances	931,829.72	548,323.43	383,506.29*
Water Works (Reserve for			
Approp. When Collected) ....	71,920.62	104,139.77	32,219.15
Revenue of 1973 Collected			
in Advance .....	53,684.77	35,318.60	18,366.17*
Tailings .....	10,095.50	10,874.69	779.19
Due State of New Hampshire			
Resident Taxes and Cost .....	197,447.50	201,448.00	4,000.50
Other Funds .....	65,243.94	—7,047.73	72,291.67*
Revenue of Prior Years (Surplus)	424,623.13	1,025,806.46	601,183.33
Deferred Revenue Sharing			
Income .....	.....	248,503.94	248,503.94
<b>TOTAL LIABILITIES .....</b>	<b>\$3,604,002.59</b>	<b>\$5,439,283.07</b>	<b>\$1,835,280.48</b>















